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SELECTIONS

FROM THE

RECORDS OF THE GOVERNMENT

OF THE

PUNJAB AND ITS DEPENDENCIES.

NEW SERIES--NO. XVI.

110193

NOTE

ON THE

REVENUE AND RESOURCES OF THE PUNJAB.

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NOTE

ON THE

REVENUES AND RESOURCES OF THE PUNJAB.

CHAPTER I.

REVENUE.

Lieutenant-Colonel Lawrence, the Resident at Lahore, has submitted a statement of the revenue and expenditure of the Punjab, which is appended to this note, and as the correct estimate of the resources of that country involves considerations of great interest and importance to the Government of India, it may be as well to consider the matter in some detail.

The Resident in his letter forwarding the statement says:—

"The income is now shown to be seven lakhs above the expenditure, after allowing twenty-two lakhs for the British subsidy. Reductions averaging five per cent. on the whole land revenue may, however, be necessary. The expenses of Military pensions will also have to be met; and in adjusting the ranks of officers an extra annual expenditure of from fifty thousand to a lakh of rupees may be required.

"At present officers are unequally paid, different rates being given to officers of the same rank, and sometimes even the seniors receiving the lowest pay. Every regiment has supernumeraries. I propose to pension or discharge with gratuities the most inefficient, and then to raise the pay of the rest to the highest rates allowed by the Darbar, which will still leave them proportionally less highly remunerated than are their men, or than are native officers in the British service.

"To meet these extra expenses we shall have the resumption of fraudulently obtained rent-free lands to fall back upon. Some are daily being discovered, the highest persons in the State not being above holding lands in excess of their sanads. In every item of expenditure on account of the State, a saving may also confidently be expected. Already some has been made, and it is evident that no man at present thinks of expending Darbar money without retaining some portion of it on his own account.

"But the chief savings that may yet be made are in further reductions of the army. When the Sikh army was limited to 20,000 infantry and 12,000 horse, it was not then contemplated that there would be a British garrison at Lahore. As soon, therefore, as the revenue

settlement is completed, a much less force than 32,000 men will be able to keep the peace of the country. In previous despatches I have proposed to let the strength of the infantry regiments gradually fall from 800 to 600, and to reduce the cavalry to 10,000; but in both cases to act leisurely and rather by omitting to fill up vacancies than by further discharges. The Maharaja's expenses may also be further curtailed, and we shall daily be better able to see our way; and by preventing plundering, and by still further reducing establishments of all kinds, we shall effect numerous petty savings amounting in the aggregate to large sums.

"By such means, and by the judicious expenditure of a few lakhs on roads, canals and wells, I expect that the present surplus of seven lakhs will rise to at least ten lakhs, and that in the year 1854 the country will, while moderately assessed, yield even more than that amount in excess of expenditure."

Let us first see whether this return rests on a solid foundation and can be taken as representing truly the actual resources of the Punjab and in doing so it will be necessary to take a brief survey of each Doab, proceeding from east to west.

SECTION I.

Doab Bari, or country between the Sutlej and Ravi.

	Rs.	A.	P.
Hujra and Nuld Kunwur	75,000	0	0
Sahiwal, &c., 5 talukas	1,58,548	0	0
Kanjurur	32,276	0.	0
Sri Hargobindpur	1,07,701	0	0
Bura-dulla-Daud, &c.	1,60,748	0	0
Batala, Naushera, Chowinda and Beyla	82,702	0	0
Dharmkot Bugga	21,811	0	0
Kot Muhammad Khan in Manjha and Patti Kobarki,	37,763	0	0
Jullalabad	1,84,356	0	0
Tarn Taran	1,18,393	0	0
Kanowan Talibpura	1,54,561	0	0
Sourian	1,15,757	0	0
Tirsukka (village)	2,060	0	0
Villages about Dalipgarh	28,000	0	0
Jandiala, Bundela and Gilwali	81,858	0	0
Muttiwal, Kadian, Rujarki and Rungurnaggar ...	2,70,517	8	0
Haveli and Kubula (2 Talukas)	56,839	0	0
Satgharra	92,942	0	0
Total ...	17,81,832	8	0

By measuring the portion of the Bari Doab under the Lahore Government on a map with a scale of 16 miles to an inch, and comparing it as accurately as possible with an equal extent of our North-Western Provinces, of which the area has been surveyed, it will be found to equal the united districts of Muttra, Agra, Farruckabad, Mynpurie and Etawah, comprising 6,840 square miles, and yielding a revenue of 70,20,685 rupees. These being the very highest assessed districts of the whole of our provinces, yielding Rs. 2-4-3 per cultivated and Rs. 1-4-2 on the total area, it is evident that a very small portion of the Bari Doab could be made to pay such a high rate of revenue. The following

extracts will sufficiently prove this assertion. The whole of the country between Kasur and Pakpattan, where the Lahore portion ends, appears destitute of cultivation, though not perhaps unculturable, for Dipalpur in the midst of this tract was in the palmy days of the Muhammadan Empire a very flourishing district, and by a large outlay might probably be restored to its pristine state.

Lieutenant Christopher, in his late voyage up the Sutlej, whenever he has occasion to speak of the lower or right bank of the Sutlej or Gharra, mentions it as containing large tracts of forest.

Pakpattan is now a few miles from the river, though it derives its name from its having been once a ferry on its banks. The country round it is covered with a low jungle.—(Vigne's Kabul, p. 12.)

The Ravi's banks are overgrown with reeds and tamarisk, and for half the distance, from its estuary to the capital, there is no cultivation. There are no canals or cuts from this river below Lahore. There is a very extensive one above that city, which I shall have occasion to mention hereafter.—(Burnes, I., 108.)

By the 11th of July we had left the country of the Kottias and reached Fattehpur, where the land is cultivated.—(*Ib.*, p. 121.)

We came to Patti 9 miles distant: our course led us over an uncultivated soil.—(Mohun Lal's Travels, p. 9.)

The road to Pakpattan commenced in a fearful forest and ended in an extensive hard clayey plain which environs the town.—(*Ib.*, p. 376.)

We made three or four marches, usually of eight or ten koses each, passing numerous villages with Sikh castles and towers, the largest of which was Satgharra (the seven castles), the country abounding in pasture, and the jungle more or less wooded. Besides dwarf tamarisks and mimosas, bér and pipul trees only occurred in number, two or three cypress trees being observed near villages.

A long march preceded our arrival at Harippa through jungle of the closest description. East of the village was an abundance of luxuriant grass.—(Masson, I., 450-452.)

The Doab between the Ravi and Sutlej is the narrowest of all the other divisions, being only 44½ miles broad. It is, with the exception of the country between the Attock and the Jhelum, the most barren and uncultivated portion, but it is quite as improvable as the others. The wells are deeper in this Doab than in the other two. A few miserable villages are passed on the line of road, quite Indian in appearance, being dirty hovels with dunghills and filth, pools of stagnant water near them, pigs and all the etceteras to be found in the vicinity of an Indian village.—(Rushton's Gazetteer, 1841, Vol. II., Part I., p. 154.)

The upper portion of the Doab, however, affords a very favorable contrast.

The neighbourhood of Kasur is represented to abound in gardens and other well-cultivated spots.—(Hough, 360.)

From Niazpur the road leads over a gently rising and sandy surface, but a magnificent and extensive view delights the eye, of the river winding in its course, and of the highly fertile and cultivated space bordering upon and extending from its western bank.—(Masson, I., 404.)

In the neighbourhood of Lahore are many large and delightful gardens. The fruit trees, flowering shrubs and plants are, however, those common in Hindustan, being very little mixed with the products peculiar to western countries. The fruit trees are the mango, the mulberry, the plantain, the apple and peach of inferior size and quality, the jamun, the fig, the korinda, the quince, the orange, the lime, both acid and sweet, and the date. The fruit of the last, however, is scarcely eatable. Pomegranates also abound, but are not prized, and there are a few vines.

Melons are so abundant that they are scarcely considered fruit, although regularly cultivated. They are, moreover, very different. There is a large proportion of the lands near the city devoted to the culture of vegetables for the consumption of the inhabitants. Here, again, the ordinary eastern varieties as badinjans, gourds of several kinds, karellas, cucumbers, &c., are chiefly produced, there being no novelties. Large fields of sweet fennel are common, grown, I believe, for the sake of the seed.—(*Ib.*, pp. 414-415.)

Of Patti, between Bhairowal and Kasur, Burnes says that the country was formerly fertilized by canals and so well peopled and productive as to contain 1,360 villages and yield a revenue equal to nine lakhs per annum.—(Burnes, II., 9.)

The intervening country called Manjha is richly cultivated. The great canal or "nahr," which was cut from the Rawi by one of the Emperors of Hindustan, and brings the water for a distance of eighty miles, passes by Amritsar and runs parallel with the Lahore road. It is very shallow, and sometimes does not exceed a width of eight feet. Small boats still navigate it.—(Burnes, I., 150.)

At a distance of twenty-three miles from Amritsar we came on the Bias or Hyphasis of Alexander. The country is varied by trees, but not rich, and the soil is gravelly.—(*Ib.*, p. 153.)

The following extracts from the Road Book give a good idea of the country :—

Shiron.—A middling-sized village, supplies collected, and water from wells and tank. Country flat and very partially cultivated. Soil a hard sandy loam—uncultivated tracts covered with the karil bush and long grass.

Chubbah.—A small village; no bazar; water; country flat and well cultivated for the first 5 miles, and but partially so for the remainder of the way.

Encampment 1½ miles north of Amritsar.—The camp was pitched in fine cultivation about 1½ miles north of the extensive walled city of Amritsar. Country open, flat, and well cultivated. Very little wood in the vicinity of Amritsar.

Kuttani.—A small village; no bazar; water from wells and canal; country open and pretty well cultivated.

Near Atari Chabul (Mul Singh ka).—Country open and cultivated; no supplies, but plenty of good water; country open and cultivated for first 3 miles, then covered with karil and other bush jungle for 3 miles more, and the remainder partly cultivated and partly waste.

Lahore.—The camp was pitched in fine cultivation on the left bank of the Ravi. Country highly cultivated, and between Shahlimar and the Ravi it is low and liable to be flooded in the rains.

Luckput Rai ka Kot.—Country for the last 3 miles covered with thorny bush jungle.

Lulliani.—Country waste and covered with karil, jund and other bush jungle, excepting immediately around the villages where there are patches of cultivation.

Kasur.—Country waste and covered with low bush jungle.

Right bank Sutlej river at Hariki Ghat.—Soon after leaving Kasur the road leads down the high bank of the former bed of the Bias river, and thence over low alluvial land for the most part well cultivated. Road a narrow winding hackery track, sandy in parts.—(Rushton's Gazetteer, 1842, Vol. II., Part I., pp. 184-185.)

The banks of the Ravi are open and peopled from its mouth upwards; but the villages, for half the distance to the capital, are of a temporary description, the moveable hamlets of the pastoral tribe before mentioned, called Jun or Kattia. From Fattehpur they are numerous, and the country is cultivated; but the space below that town is uncultivated. The tract between the Ravi and Sutlej is of the same sterile and unproductive description as on the northern side of the river towards the Hydaspes. Saltpetre is manufactured in considerable quantities on both sides of the Ravi.

Lahore is the only town of note on the banks of the Ravi. It stands in a most fertile country, and an army of 80,000 men has been supported on the resources of its neighbourhood, while the people assert that provisions have not increased with the increased demand.—(Burnes, Vol. I., pp. 305-306.)

On the following morning we commenced our march across the "Doab" between the Bias and Ravi (Hydraotes), which has the name of Manjha. It is the highest portion of the Punjab, east of the Hydaspes—a fact which is established by the eastern bank of the one river as well as the western one of the other being both elevated. The left bank of the Ravi is about forty feet high, and so is the right bank of the Bias. The wells are also much deeper than south of the Sutlej: here they exceed sixty feet, there they are not twenty-six. The soil is a hard indurated clay, sometimes gravelly, producing thorny shrubs and brambles, called by the natives jund, karil and babul. Cultivation depends upon the rain, and irrigation is by no means general. Herds of nilgae roam over it. In former years the Mogul Emperors, seeing the comparative sterility of this tract, fertilized it by canals from the Ravi, which connected that river with the Bias.—(*Ib.*, II., pp. 8-9.)

The old beds of canals show that irrigation might be greatly extended. These canals are now again likely to be opened under the influence of peace, which has been unknown for more than a century; and altogether there seems reason to conclude that the upper portion of this Doab being in no respect inferior to Jullundur is one of the most flourishing spots in the Punjab, and should be made to yield more revenue to the State than it does at present. I should not be disposed to fix the amount at less than 30,00,000 rupees. It will no doubt be found that much land is held in jagir, which on strict investigation would be liable to resumption. Perhaps, indeed, the greater portion of item 62, being jagirs not included in the accounts of Kardars, amounting to 21,42,391 rupees, may be included in this Doab; if so, the low revenue of so populous and fertile a tract would be accounted for.

SECTION II.

DOAB RECHNAB, USUALLY CALLED RECHNAH, BETWEEN THE RAVI AND CHENAB.

Revenue.

	Rs.	A.	P.
Killa Sobha Singh, &c., 17 talukas	3,43,921	0	0
Utulgarh, Zafarwal, &c., 14 talukas	2,25,820	0	0
Chunal villages	8,000	0	0
Bhuggawal, Kung and Mughowala	31,439	0	0
Wazirabad	2,67,969	0	0
Jhang, &c.	9,83,290	0	0
Dipalpur, Unrote and Ghonnewala	2,31,221	0	0
Sheikhupura	1,59,200	0	0
Mandiala	7,700	0	0
Murul and Burj Utari	17,000	0	0
Sialkot, Duska and Kalanor, &c., 42 talukas ...	10,01,618	0	0
Sharkpur and Tukker Chucchur	33,900	0	0
Pasrur	1,11,600	0	0
Nungul Bhur	14,760	0	0
Ferozwala and Kaliki, 2 talukas	57,374	0	0
Suttrah, &c., 2 talukas	1,12,118	0	0
Gumroula	1,20,623	0	0
Bhadeywala	21,768	12	0
Akalgarh, &c., 8 talukas	2,25,303	0	0
Miani, &c.	37,647	0	0
Total ...	40,12,271	12	0

From this must be deducted about Rs. 1,00,000 for land transferred to Jummoo in lieu of Hazara.

The portion of this Doab now belonging to Lahore (and therefore excluding the transferred districts) is, by calculating on the same principle as before explained, equal to the united areas of four of the districts of Saharunpur, Muzaffarnaggar, Meerut and Bulandshahr, and therefore contains about 6,370 square miles. These districts yield a revenue of Rs. 49,67,000, at the rate of Rs. 1-10-0 per cultivated acre and less than a rupee on the total area. This is a much nearer conformity of revenue and area than might have been expected, and as the two Doabs of Bari and Rechnab differ so little in size, and vary

so much in their revenue, the former being only Rs. 16,32,000, while the latter is Rs. 40,12,000, one must be either too highly or the other too lowly assessed: provided, as appears to be the case, they are similarly circumstanced with respect to fertility and cultivation. I incline to the latter opinion, admitting at the same time that the Rechnab may be in some portions too highly assessed, and therefore to require a reduction, and that there may be an error in the amount of their relative area, for some of the best maps make the Bari Doab much inferior in breadth to the Rechnab, and thus the area respectively assigned to each would be reversed. But this, though it would affect the two Doabs, would not affect the general result.

Here, again, the Doab is divided into two very different kinds of soil, of which the road leading from Lahore to Attock may be considered an approximate line of demarcation. The lower portion and the largest is said in the best maps to be a sterile tract of hard clay overgrown with tamarisk shrubs and destitute of water. But it is probable that there may have been at one time more cultivation, and a canal is now about to be re-opened, which in former days was cut from the Chenab to Shekhupur and Hari Minor.

Twenty-six miles north of Tolamba there are some ruins which Burnes (Bokhara, I., 131) states to be similar to those of Sewan, but more extensive, indicating the existence of an old capital, and capitals are not made in deserts. Moreover, the thriving manufacturing towns of Maghiana and Jhang, where great quantities of cotton cloth are necessarily manufactured, notwithstanding that manufactories are not established in the neighbourhood of the natural products, would nevertheless seem to imply that cotton is probably grown near the banks of the river.

The following passages from the Journal of Lieutenant Nicholson, who has lately visited this district, will show the character of the soil and condition of the people along the most favoured tract occupied by the high road:—

"*March* 10*th*.—Marched from Ramnuggur, 12 miles to Wunga, which is a walled village with some thirty Buniahs' shops. Road open and hard; a great part of the ground strongly impregnated with saltpetre and unculturable.

"*March* 11*th*.—Fifteen miles to Jubulpur, a walled town with 100 shops and some substantial pucka brick houses. Character of the road and country same as yesterday. Passed Maidyapur at 5 miles, Rampur at 11, Narma at 12. Kardar Duttao Ram, under Misr Rulla Ram, tells me he collects the revenue in two months, by letting out the wells at Rs. 15 the *jog* or pair of bullocks attached to them, without reference to the quantity of land attached: where the land is good the Persian wheel is kept going day and night, and requires 6 *jogs*, which pay Rs. 90 a year; and by measuring the ground and calculating the produce, from which he takes one-half from the spring and one-third from the autumn harvest.

"*March* 13*th*.—Twelve miles to Sheikhoa, a small walled village with a few shops. Crops here the finest I have seen since Jeyhun.

"Kardar Kishen Chand tells me Rs. 25 per well per annum is the *dustoor* here, without reference to the number of *jogs* or quantity of land; and Rs. 2 per bigah per harvest from the unrented land." —(The meaning of which is not very plain.)

"*March 16th.*—Eleven miles to Wara, a small village with *ghurri* adjoining. Passed Borhara half-way: road almost entirely through grass jungle. Kardar Amir Chand tells me, notwithstanding the quantity of jungle, that cultivation has increased within the last twelve months, as the returns of wells show. Collects the revenue at so much per bigah per harvest according to the description of produce, *viz.*, wheat and barley per bigah Rs. 1-12, gram Re. 1, tobacco Rs. 10, peas (muttur) 12 annas, jowar Rs. 1-12, cotton Rs. 3-8, china 12 annas.

"*March 17th.*—Eighteen miles to Jhang: road through grass jungle nearly the whole way. Passed Sultanpur half-way. The character of the road from Ramnuggur to Jhang is the same the whole way, open and flat. On this side of Chuniot there is in some places a little sand, but nothing to impede a hackney. As far as Sheikhoa the soil is indifferent, and in many parts wholly unproductive, owing to its being impregnated with saltpetre. After Sheikhoa the uncultivated land is covered with brushwood or grass jungle. The road nowhere is more than 4 kos from the river, which at this season is fordable in many places; there are ferries at every few miles. The desert marked 'Great Wilderness' in the map runs parallel with the road at an average distance of 6 miles; it is inhabited by shepherds, who have large tanks, which retain the water for many months. On their drying up, they are obliged to resort to their wells, the water of which is brackish and unpalatable. The soil of the desert is said to be so hard as to be incapable of being ploughed."

If it is really the case, as Lieutenant Nicholson asserts to be the general opinion, that the soil of the desert is so hard as to be incapable of being ploughed, all hope of future improvement must be given up; but Mr. J. Lawrence's remarks in his paper of instructions, dated 4th October 1847, on the ilaka of Jhang, would not seem to bear out this assertion. That officer observes:—"The revenue of Jhang and its dependencies amounts to about 8½ lakhs of rupees, and I am given to understand by Misr Sahib Dyal that the country is by no means overtaxed, but that the people are flourishing and content; of this, however, you will be the best judge. If this prove correct, I would certainly not raise the demand, but confine my endeavours to divide it as equally as possible over the country. If necessary, however, you will not hesitate to reduce it; you will also do away with all *abwabs* or cesses of every description, consolidating the Government demand into one sum, and fix the *kists* for each harvest, so as to give the cultivator full time to dispose of his crop.

"The revenue of the Jhang ilaka, I understand, has been for many years collected by *kunkoot*, and in some places by money rates. It was formerly a portion of the Nizamut of Mooltan, and was severed from it last year. Where the *kunkoot* system prevails from 2 to 4 seers for expenses was deducted in each maund in favour of the cultivator, and the remainder divided into two equal shares, one for the Government,

the other for the cultivator. This would meet the Government demand about 46 per cent. of the produce, but practically it cannot, I conceive, have amounted to so much. Where *batai* prevails two-thirds was fixed as the Government share; about itself the assessment is said to have been at the rate of only Rs. 22 per well on irrigated lands, and *kunkoot* on the barren lands.

"A large income is derived from the pasture lands. In Syadwala it amounts to upwards of Rs. 32,000; on the whole ilaka to about Rs. 80,000. In the cultivated districts it will be absorbed in the village assessments; but Syadwala, I understand, is nearly all forest, and the revenue almost entirely paid by a tax on cattle (*shakshumari*—census of horns). This tax, which was formerly very equally distributed, has now become unequal from the changes of fortune among individuals: the owner of 100 cattle being assessed at that of 10, the owner of 50 as if he had 100."

Mr. A. H. Cocks in his Journal of October 1847 observes:—

"17*th*.—Rode to Wenike, a fine district belonging to the Rasulpur or Rampur Division. Saw in the distance hills of, Pind Dadan Khan, also Khoidrabad on the other side of the Chenab. Wenike is a very populous village, has a regular street, and might almost be termed a town.

"18*th*.—A ride to Hussun Khan-ka-Kot, another district belonging to the Kardarship of Rampur, and chiefly inhabited by Hindu Jats. The water is at a great distance in this part from the surface, and the country is poor and unproductive."

* * * * *

"22*nd*.—Day spent in giving out the assessments I have fixed, with the exception of letting off the *abwab*, nuzerana, &c. I have made slight reduction in the whole revenue, although I have reduced the rates in Udawali and Jungli, which had been much overtaxed."

The upper portion is usually represented to be very productive, making up for the deficiency of the southern tract.

The country about Wazirabad is exceedingly fertile.—(Vigne, Kashmir, I., p. 236.)

Water by means of wells can everywhere be obtained at a depth not exceeding 25 feet.—(Burnes, II., p. 38.)

A garden visited by him is described as well stored with fruit trees and flowers, comprising the peach, apricot, greengage, pomegranate, orange, &c., &c.—(Burnes, II., p. 36.)

The soil and climate are suitable for the growth of sugarcane, and fruits and flowers are produced in great profusion, variety and luxuriance.—(Vön Hugel, Kashmir, III., p. 155.)

"The Doab between the Ravi and Chenab is a little better cultivated and more fertile than that which we had passed. Its soil is sandy, and in its centre the wells are but twenty-five feet deep. Their temperature average about 70° of Fahrenheit. In the morning vapour or clouds of smoke ascended from them till the atmosphere was sufficiently heated to hide it. The sugarcane thrives here, and they were now expressing its juice, which is extracted by placing two wooden rollers horizontally on the top of each other and setting them in motion by a pair of oxen."—(Burnes, II., p. 38.)

"The soil near Saharun is generally fertile, but not much cultivated."—(Mohun Lal's Travels, p. 21.)

The Doab between the Chenab and Ravi is 76½ miles wide. It is a hard, dry, level plain, about two-thirds of which are uncultivated and overgrown with jungle—boer, wild indigo, tamarisk and kareel. There are several considerable towns along the line of road, of which Ramnuggur, a Mussulman town, standing on the left bank of the Chenab about 4 miles from the river, is the largest. Several populous villages are to be seen surrounded by clumps of fine trees, the babul and peepul, and around the villages and in the immediate vicinity of the towns are considerable tracts of cultivation, *viz.*, wheat, gram and sugarcane, &c. The great want of rain for the last three years has thrown much land out of cultivation. It is sad to see a country so capable of improvement suffering so much neglect. Canals might be brought from the hills near the sources of the rivers and carried along the elevated ridge of country rising up near the centre of each Doab, which would water the whole country. Few countries have such sources of fruitfulness within themselves, and where so little has been done by the inhabitants. Fine rivers, with extensive flat plains lying between them, present no obstacles to be overcome in forming canals. As the right bank of the Ravi is approached the country improves, and there is more cultivation, with fine groves of trees, chiefly the date, and also remains of large canals, which show the country to have been better cultivated at a former period.—(Rushton's Gazetteer, 1841, Vol. II., Part I., page 154.)

Later accounts are not quite so favorable. Pandit Kanhya Lal in his Journal, dated 22nd April 1847, says:—"After leaving Sialkot there is no cultivation as far as Suchetgarh, 7 kos from Sialkot, but after passing it good farms are to be seen."

Lieutenant R. G. Taylor, in his diary of 15th May 1847, says:—"The country from Shahdera to near Gujranwala is very bare and poorly cultivated, but there is plenty of grass about Harisingwala."

Mr. Cocks, in his diary of the 6th June 1847, says of Ramnuggur:—"The soil in this part of the country is light and capable of being productive at a slight cost. Wells are sunk at an expense of from Rs. 100 to 150. The roads are very good, the soil being naturally hard."

I should think that, as the Doab already yields more than 40 lakhs, we have no reason to look for any increase here, and probably a reduction, including the loss by transfer to Jummoo, may be required to the extent of 10 per cent., leaving the revenue about Rs 36,00,000.

SECTION III.

DOAB CHHUJ OR JINHUT, USUALLY CALLED JETCH BETWEEN THE CHENAB AND JHELUM.

Revenue.

	Rs.	As.	P.
Konjuh Shadiwal, &c. (8 talukas.)	1,74,078	0	0
Majra	12,000	0	0
Khuri Khuriali	50,000	0	0
Phalya, &c. (3 talukas.)...	63,658	0	0
Kadirabad, &c. (4 talukas.)	2,57,684	0	0
Munawur	1,26,321	0	0
Dinga	89,775	0	0
Gujrat	3,53,810	0	0
Bhyra	86,319	0	0
Mangowal	25,729	0	0
	12,39,374	0	0

From this must be deducted about Rs. 40,000 on account of land transferred to Jummoo in lieu of Hazara.

Excluding the transferred land, this tract exceeds by a small fraction the districts of Delhi, Panipat, Rohtak and Gurgaon, comprising therefore an area of about 4,150 square miles. These districts yield a revenue of Rs. 28,61,750, more than doubling that yielded by the Jinhut Doab. Here also the difference between the northern and southern portion is as marked as in the other Doabs, and separated by nearly the same line of demarcation, namely, the road from Lahore to Attock.

The following observations of travellers will enable us to form a pretty correct opinion of the capabilities of this division.

Phalia, 11 miles.—Our course entirely lay over sandy and barren ground. The country in our march towards Jhelum was covered by bushes and jungles (Mohun Lal's Travels, pp. 22-23). The road to Wazirabad was amongst green fields and fertile villages. We travelled 20 miles through green fields of wheat. Having journeyed through numerous villages encircled with green fields, we arrived at Mangol, 14 miles distant.—(*Ib.*, pp. 366-8.)

Burnes says that Hurreah, which is situated on this high road, is in a country which he describes as a sterile waste of underwood.—(Travels, II., p. 44.)

Jacquemont viewed this Doab from the salt range, and describes it (Voyage, v., 12) as a monotonous plain broken by only one small hill which rises above the town of Lalli, which town is a frequented place of pilgrimage, and is situated in a level desert tract.—(Thornton's Gazetteer, s. v.)

Nothing can be more miserable than the country between the Asecines and Hydaspes, a sterile waste of underwood, the abode of shepherds, scantily supplied with water, which is sixty-five feet below the surface.—(Burnes, II., p. 45.)

Later observers do not concur in giving so unfavorable an account of this Doab even in its uncultivated tracts.

Speaking of the upper portion, Lieutenant R. G. Taylor says in his diary of May 31st :—" Marched about 10 miles from Gujrat to Buzurgwal, crossed the dry bed of a large nullah between the villages of Ugguwal and Muharsiah. Talked with the villagers of Dowlutnuggur, a considerable place and the kusbah of a small ilaka; was formerly assessed at Rs. 13,000 for the whole year, but the lands being all unirrigated, the zamindars say that in dry seasons it is impossible to make up that sum. I asked why they did not make wells, and was told that it would be of no use, as the land was under a curse. A zamindar of yore, having concealed his bread on the approach of a fakir, was on requital told by him that, as he had suffered him to want bread, he and his posterity should in future want water. The soil in this neighbourhood appeared to me to be remarkably fine, and wherever water was procurable very productive. I also observed some excellent crops of cotton growing thrivingly without any irrigation;" and continues in that of June 1st to say :—

The khas zillah of Gujrat is divided into four parts, the names of which I give below, with the proportions of land and wells in each, in order to shew the very small proportion of the latter even in the kusbah zillahs, in which there are 23 villages in jagir and 6 in dhurmurth (and in this country the rent-free lands always contain more wells than the Government portions). The porportion of wells in the other subordinate ilakas is much less than in these.

Water is scarce except in the neighbourhood of the river. It is here obtained at a depth of 30 feet. The soil is firm and good. Crops the same as in the Wazirabad district.

The people would gladly return to the *ayeen* of Raja Golab Singh's time, but they would still assuredly pray for remissions in bad seasons, and therefore I cannot but think that *kham* management, with all its disadvantages, would be more applicable to the district and more profitable to Government,—at any rate until irrigation has spread a little more widely.

The ground immediately about Gujrat is pretty and well wooded, and it would make a nice position for a station, especially for cavalry, as grass is plentiful. The royal toshakhana horses to the number of sixty are kept here on that account. There are more at the neighbouring district of Dinghi.

Fifty thousand maunds of grain and 10,000 maunds of bhusa could be collected at short notice. Firewood is scarce.—(Lieutenant Taylor's Diaries.)

This Doab is an extensive flat plain, having its greater portion overgrown with jungle of high loorkee grass, dabs, boer and kareel, but at considerable intervals are scattered Indian-looking dirty villages, which are surrounded by Indian trees, and have considerable tracts of cultivation in their immediate vicinity. One or two good sized towns occur on the line of road.

The soil is generally sandy and light. Large herds of cattle are raised on these plains. The wells in this Doab gradually increase

in depth as they recede from the river on each side. Those in the centre are 50 feet deep, and will give an idea of the rise of the country towards its centre. They are splendidly built, are very large, and have the Persian wheels attached to them. The country entirely depends for water for irrigation upon these wells, and the rivers are scarcely made any use of for this purpose. The country rising up from their banks prevents it, but a canal brought down the centre or highest part of this Doab, commencing near the hills at the sources of the rivers, would be capable of watering the whole country and converting a desert into a fertile garden.

The country between the Jhelum and Sutlej only wants water to make it most productive. Wheat, gram, sugarcane and cotton are the chief crops, besides the usual rain grass, upon which extensive herds of cattle, goats and sheep find pasture.—(Rushton's Gazetteer, 1841, Vol. II., Part I., pp. 153-154.)

Respecting the lower portion there is a very important passage in the diary of Lieutenant Edwardes, dated 25th May 1847, in which he conceives that a canal from the Jhelum to the Chenab might render the present barren waste productive.

"24*th May*.—Marched 18 miles to Mianuh Gorudal: jungle the whole way; hardly any road, and obliged to steer by the stars.

"25*th May*.—To Kadurabad on the Chenab, 24 miles. Having now once more traversed the breadth of this Doab, I have no hesitation in saying that two-thirds of it is an uncultivated waste. This waste is called the 'Bhar,' and it uniformly consists, wherever I have seen it, of a rich maiden soil covered with grass and underwood. Want of water has alone kept it fallow till the present day; and it is thinly populated by wide-scattered villages of herdsmen and thieves who tend their own cattle and steal their neighbours'. This very want of water, however, is obviously a beneficent contrivance of nature to keep large tracts of fruitful land in reserve for the exigencies of posterity and an increasing population,—a part of the same economy which covered the original earth with forests and fens, and thus defended its riches from the wasteful expenditure of the idle. It would seem therefore to be worthy of serious consideration whether, now when the Maharaja's dominions have been so circumscribed by political events, when his exchequer is exhausted, and at the same time the revenues raised to the highest endurable pitch, this is not the time for developing to the utmost the internal resources of the territory which remains? If so, here is a tract of (in round numbers) from 2,500 to 3,000 square miles lying fallow requiring only a canal to bring it at once into cultivation, and to furnish food and sphere to thousands who are now wringing a hard subsistence from the other over-taxed Doabs. The increase of revenue thus obtained, or half of it, distributed in the shape of reduced exactions over the rest of the country, would make the Punjab a remunerating land to both the Government and the ryot. It has been said that the inequalities of the surface would prevent such a project of irrigation from being executed, but the observation, applicable as I believe it is to the country north of the salt range and beyond

the Jhelum, is certainly not true of the 'Bhar' which is south of the salt range and between the Jhelum and the Chenab. A more level tract could not be found, and I venture to say that no obstacle would be met to a canal from Jalalpur on the Jhelum to the junction of that river with the Chenab."

Still later, in his diary of the 16th November, he says:—"To Hurreyuli pind, 24 miles. This is a considerable village on the farther or northern edge of the great 'bhar' or jungle, whose width extends from it to near Phaliah, or about 20 miles. On no occasion in crossing this 'Bhar' have I been able to discover traces of the old wells which are said to prove that it was formerly peopled and cultivated. In the heart of the 'Bhar' water is 40 *haths* from the surface; and sinking a well costs from Rs. 300 to 400, so that the hopelessness of ever bringing this wild tract into cultivation by any other means than a canal is apparent."

This project could only be accomplished at an enormous outlay, and cannot therefore be undertaken under present circumstances. All things considered, it is doubtful if this Doab admits of any immediate increase, and we may assume its revenue at Rs. 12,00,000.

SECTION IV.

DOAB SIND SAGAR, OR COUNTRY BETWEEN THE JHELUM AND INDUS.

		Rs.	A.	P.
Rohtas	...	2,48,364	0	0
Chuch	...	1,00,000	0	0
Khatur	...	1,22,000	0	0
Rawalpindi with Ghoure	...	2,47,351	0	0
Niralee Kullur and Sukku, 3 talooks	...	1,48,627	0	0
Pind Dadan Khan	...	6,34,206	8	0
Pindi Ghaib &c., 10 talooks	...	4,85,118	0	0
Total	...	19,85,677	8	0

Add to these the province of Hazára lately transferred from Maharaja Golab Singh, yielding about Rs. 3,00,000, for which an equivalent, amounting to one half on the east of the Jhelum, has been surrendered, and we have a total of Rs. 22,85,677-8-0.

The area of this Doab, including the hill country lately transferred to Lahore, is about equal to that of the Allahabad Division, comprising the Districts of Cawnpore, Futtehpore, Humírpore, Banda and Allahabad, which contain 8,940 square miles. It is needless to mention the revenue they yield, for the whole surface of the country is so totally dissimilar as to afford no means of comparison. They are merely mentioned as affording a ready test of the correctness of the superficial area assumed.

The greater portion of this Doab is included in Mooltan, for the Lahore possessions only commence to the north of Pípal and Núrpur.

The few reports we have of this country are not favourable to its productiveness. In the lower parts the tracts on the rivers inundated by the annual overflow are rich from the alluvial deposit, while the centre is a sterile sandy waste. The portion to the north of the Salt Range contains tracts of great fertility intermixed with barren and unproductive hills. The upper portion will command our attention first. Those districts which have fallen under European observation are thus noticed.

On disembarking, we crossed a rich and beautiful sheet of verdure that stretches to the town of Pind Dadan Khan, where we halted.—(Burnes' Bokhara, II., p. 42.)

A tract extending for 30 miles along the right bank of the Jhelum, between the town of that name and Pind Dadan Khan, is of great fertility, having a soil of black loam.—(Journal Asiatic Society Bengal, 1843, p. 195.)

The principal crops in the vicinity of Jhelum are wheat, barley, and cotton.—(Hough, p. 345.)

We marched up the right bank of the Jhelum to Jalalpur for about 30 miles by a tract of rich land and great fertility. The husbandmen were mowing down the green wheat for the use of their cattle. The Salt Range runs parallel with the river, and presents a perfect contrast of desolation to its fertile valley, for it has no vegetation.—(Burnes II., pp. 48-49.)

On the 1st March we reached the celebrated fort of Rohtas, considered to be one of the great bulwarks between Tartary and India. As we wound through the dismal defiles, and might be ruminating on the various expeditions which had traversed this very road, the fort burst upon our view like the scene of a magic lantern. It had been hidden from us by towering precipices. The black hoary aspect of the fort and the arid sterility of the surrounding rocks inspired us with no favourable idea of the neighbourhood.—(*Ibid*, p. 53.)

From Rohtas we entered into a mountainous and rugged country of great strength, and our road lay in ravines. Water is abundant in the ravines, and is also found in wells at a depth of 35 feet.—(*Ibid*, p. 55.)

Chuch is an extensive plain to the east of the Attock. Its extent from east to west is, according to Vigne, 20 miles, and from north to south about 15 miles. Burnes says that a horde as numerous as that of Xerxes or Timour might encamp on this spacious plain, which is an entire sheet of cultivation. Vigne, on the contrary, describes it as covered with long grass and low jungle. Everywhere occurs rounded boulders of granite borne to their present places by the furious inundations of the Indus. This plain is also remarkable for a numerous breed of goats.—(Thornton, I., p. 145; Burnes, II., p. 65; Vigne II., p. 189; Von Hügel, III., p. 93.)

The following extracts show that the Lahore Darbar have not gained much by their new possession of Hazára.

Mr. Vans Agnew, in his memorandum dated 1st May 1846, says—

From the whole hills at the sources of the Hurro, the Sikh assessment was about Rs. 12,000. I am not aware what they used to demand or rather collect, from the Dúnds of the valley of the Jhelum, or from the Suttís.

Say, however, that the Sikhs collected Rs. 70,000 or Rs. 80,000.

To raise this revenue there was a fort at Nara, one at Satna, one at Maru, one at Durma; that is one fort for every Rs. 4,000 collected, at the sources of the Hurro. In the Sutti country were Narrai Kron and other forts, but I do not know what among the Dúnds.

It results, therefore, that the countries under consideration are most difficult to conquer and dangerous to keep, both on account of the nature of the ground and of the sentiments of the people, and that any outlay on a large scale having these objects in view cannot be remunerated owing to the poverty of the soil and its inhabitants. Captain Abbott, in his letter dated 21st September 1847, observes :—

The whole of Hazára (one or two small talukas excepted) is assessed in a fixed rent, which is supposed to be half the gross produce, but varies in reality very greatly in different talukas, not amounting in some to more than a third. Over and above this, under the title of *russúm* and *nuzurana*, about 15 per cent. was taken previous to my coming, and the two laws, Mussalman and Sikh, prevailing in the land left a wide gap for exactions under the name of fines, the Government interfering in all the domestic concerns of the subject.

Now, so far as I have examined the revenue regulations of the Punjab, I have found there precisely the same system. Half the gross produce taken by Government with the addition of *nuzurana*, *russúm* and exorbitant fines.

The assessment I am now making lets down the revenue about 20 per cent., by doing away with all extra charges, and the late order remitting transit duties is an additional relief of about 8 per cent.

The system here has been to over-assess the country, and to bribe the maliks to submission by petty grants of ploughs, mills, arable land, &c.

These grants have grown up to something very considerable; but they do not appear in the ordinary register of jagirs, as many of them are granted by Kárdárs who had not sufficient authority. I have deducted such grants from the total rents of their respective villages, believing that their existence is generally a strong symptom of over-assessment, and I am confirming to individuals only those which have been recognized in the collections.

The expenses of Hazára are not paid by the revenue. In Hurri Singh's time his garrisons (miserably paid and living partly by plunder, cost two lakhs annually, being 4,000 in number. These were independent of his field force; and whenever he had any military operation to perform, he was obliged to borrow troops largely from the Punjab. In his time the revenue was reckoned at four lakhs Gúndah rupees,

exclusive of Kuro Khowta, &c. Since then the country has been desolated by mismanagement and rapine under Múlraj, and jagirs have been extensively granted to the refugees whom Hurri Singh despoiled.

It is now considerably less than three lakhs of Gúndah Rupees, or with Kuro Khowta less perhaps than three-and-half lakhs. But the garrisons will admit of reduction so soon as the country is settled.

The whole of the Dhúnd, Kurrall, Sutti, &c., mountains yield almost no revenue. But unless overawed by forts they become a harbour for all the banditti of the Punjab, so that it is absolutely necessary to hold them. These mountains stretch from hence in a south-easterly direction to the Jhelum, and form more than a third of the entire area of Hazára. Excepting in Pukli, where there is a good deal of Uftadí, the country is already cultivated almost to the extent of its capacity.

In his journal of the 18th October, Captain Abbott observes :—"The season has not concluded so favourably as it promised : many of the lands lying between two mountain ridges have been burnt up for want of the after rain, and I perceive that extensive tanks are much wanted in several parts of this valley, where irrigation in all cases, and even the watering necessary for existence in many cases, is wanting. I believe the undertaking to be quite feasible, as the declivity of the valley is considerable. But the simplest process, that of damming up the courses of torrents, is for the most part impracticable here, owing to the porosity of the beds of the torrents in which the stream disappears and again wells forth repeatedly in the course of a mile."

Pukli, a small tract to the north of Hazara, is represented to be very fertile.—(Thornton, I., p. iii.)

Mr. John Lawrence in his letter No. 153, dated 25th September, says :—

"I fear that Captain Abbott's assessment of Hazara is not sufficiently light for so wild and mountainous a country, and doubt whether it would not be a saving to the Darbar in the end had he made still further reductions. I see by his diaries that 5 per cent. is about the amount of his reductions of the land tax in addition to indirect demands under the term "abwáb," all of which have been done away. I observe that where his assessment has not been accepted, he has allowed the people the alternative of an annual appraisement of their crops (kunkút). A reduction of 10 or 15 per cent. and a money revenue would, I think, have been a better management for the Government and the people.

The country surrounding Nowshera on the route from Attock to Kashmir by Mozufferabad consists of parched uncultivated plains, intersected at different distances by long, rocky and barren ridges.—(Vigne, Kashmir I., p. 117.)

At Dumtam the traveller descending from the elevated country lying to the north finds the vegetation assuming the character of that which prevails in Hindustan. The sugarcane especially is grown in such abundance that it forms a principal article of fodder for cattle.

The valley is populous, well watered and productive, and abounds in villages as well as forts erected to control the Yusafzai Afghans.—(Von Hügel III., pp. 63-64.)

Our route towards Jalalpur lay entirely in sandy valleys which had no mark of the road. Darapur is very fine and richly cultivated. The soil is fertile, producing immense quantities of cotton, tobacco, rice and Indian corn. The soil of Mandla is fertile, and the husbandmen are smart and industrious. The soil of Rawalpindi is richly cultivated, produces grain, mustard seed, and Indian corn. The vegetation is quick. At Jane-ke-Sang the land is barren, and abounds with bushes mixed with grass. The husbandmen are scarcely provided with the necessaries of life. The soil of Isman Kathar is well adapted for cultivation: a spring supplies the village with numerous streams.—(Mohun Lál's Travels, pp. 26-35). The road to Jhelum was covered with fields of green wheat.—(*Ibid*, p. 365.)

Kali Sura, 32 miles south-east of Attock, is surrounded by a country remarkably rocky, rugged and barren.—(Hough's Narrative, 338.)

Khanpur, situated at the foot of the low range of mountains forming the first stage of the ascent from the plain to the Himalaya, is surrounded by a fertile country containing beautiful gardens.—(Thornton, I., p. 379.)

The country around Manikyala bears traces of having been formerly very populous, and the inhabitants assert that it was formerly the site of an immense city.—(Moorcroft, II., p. 311.)

About 15 miles from Rawalpindi we passed the defile of Margulla, and descried with joy the mountains beyond the Indus. This is a narrow pass over the low hills, and paved with blocks of stone for 150 yards. The defiles continue for about a mile, when a bridge across a rivulet conducts the traveller to the next caravansary. We continued our march to Osman, about 20 miles from Rawalpindi. It stands on a plain at the mouth of a valley close to the base of the outlying hills. Its meadows are washed by the most beautiful and crystal rivulets that flow from the mountains. Some of them are conducted by artificial means through the village, and turn little water-mills that grind flour. Up the valley stands the fort of Khanpur with some beautiful gardens, and over it snow-clad mountains rear their peaks. The fields of this fruitful valley lie neglected from the exorbitant assessment of the person who farms it. The peasants have no hope of redress but by such an expedient.—(Burnes, II., pp. 60-61.)

Pind Mullik Oulea in the Salt Range is described by Burnes as a cheerful looking place, though situate on an undulating up-land moor nearly destitute of vegetation.—(Personal Narrative, p. 15.)

Pind Dadan Khan is separated from the western bank of the Jhelum by a narrow verdant plain.—(Burnes Bokhara, II., p. 45.)

Shumsabad, a few miles east of Attock, is situate in a fertile and well-cultivated plain.—(Hough, p. 337.)

Vegetation on the Salt Range is scanty, and the bald and bare precipices, some of which rise at once from the plain, present a forbidden aspect of desolation.—(Burnes II., p. 48.)

When you get on the table-land of Tamihak, on the route from Attock to Rohtas, you look back on the most frightful ravines ever seen. The country is worse than the most dreaded passes of Afghanistan.—(Hough, p. 343.)

The Doab Sind Sagur has a breadth of 147 miles. This is the most barren and least improveable portion of the Punjab, being for the most part an undulating sterile tract, rising up considerably towards the centre, and cut up by the most formidable yawning ravines. Several fine streams run through this Doab, but in general they have banks so high and steep that their waters are of little use for irrigation. There are fertile spots occurring here and there, and some considerable villages, together with one or two level tracts having good soil, capable of high cultivation; but for the most part this tract is overgrown with brushwood.

The plains are much cut up by deep and broad ravines, and rise up into high tracts of table-land with steep ascents and descents into the beds of the streams which, cutting deep into the soil, run far below the surface of the country, and are enclosed between steep and perpendicular banks of earth.

At the distance of a few miles from the Indus is a beautiful valley, which forms a striking contrast to the barren hilly country around. It was the favourite residence of the old Emperors of Delhi, and ruins of some magnificence still exist. It is built near a fine collection of springs, which gush out of the rocks on the south side of the valley, and run into a rivulet called the Tŏmbra.—(Rushton's Gazetteer, 1841, vol. II., part I., pp. 152-153.)

The mineral wealth, however, of the Salt Range and from that to the northern boundary of Hazara appears to be great. The mountain chain from Khanpur to Rawalpindi is rich in lime, iron, and fuel. Captain Abbott in his journal dated the 16th and 17th May 1847, and in his letter dated 22nd idem, says :—

" Halted at Khanpur to enable the Dewan and Wazir's camp to join me; explored the river Hurro, and the mountains over which the boundary runs. They are of old sandstone, surrounded by primitive (apparently) limestone ; * at least I have detected in it no remains of organized life ; although at Nurr Topa there is a spring of asphaltum. Iron ore, the black oxide, is abundant at the eastern foot, and to-day I have picked up some beautiful specimens of the black oxide of copper. The limestone is of a deep steely blue, beautifully veined and susceptible of high polish. It is found in blocks of great size at Núrpur, Shabi

* The spring of asphalt leads me to question whether this limestone can be primitive, and to hope that it may contain coal.

and Syadpur, and a fortune might be made here by any enterprising individual who should set up an iron foundry and a marble warehouse. The abundance of lime and of wood would render the fusion of the metal easy, and natives are soon taught to work with the saw and chisel as well as Europeans. The presence of copper, if it prove abundant, is very important.

I beg to solicit your attention to the importance of the mineral productions of the mountain chain called Sirra, dividing Khanpur from Rawalpindi, and intersected at Margulla. There is carriage road from Lahore to their foot, and the presence together of lime, iron, and fuel in such abundance affords great facilities to the establishment of an iron foundry. The distance by carriage road from the Jhelum, where water carriage is available, is about 60 miles, and the large town of Rawalpindi is in the immediate neighbourhood: good water is abundant. The climate at the eastern foot of the mountains is extremely temperate; the hot westerly wind having to pass through the higher strata of the atmosphere in its passage thither, and on the mountain itself are many sites in which heat is unknown. The mountain itself enjoys a salubrious atmosphere. At the foot some villages are afflicted with sickness, and others are reputed healthy—a difference attributable seemingly to the water: Syadpur is of the former, Núrpur of the latter class.

At Joa in the Salt Range, about 50 miles east of the Indus, and at Miali and Nummul, there are said to be satisfactory indications of the existence of good coal.—(Report on the Coal of the Indus, page 80.)

Jacquemont, Burnes and Wood obtained numerous specimens of coal from various parts of the Salt Range, but these are rejected by Dr. Jamieson as valueless, on the ground that they are "not true bituminous coal." This, as Thornton observes, is a condemnation which, if just, must also apply to the vast and highly valuable deposits of anthracite and stone coal in Wales, Ireland, and many other places. He adds in a note: "Dr. Jamieson elsewhere thus expresses himself. To the question, is any good coal likely to be found in quantity in this district, we would at once answer decidedly in the negative." This dictum will appear rash and precipitate to those who know that the important coal fields of Flintshire, Denbighshire and Gloucestershire are connected with the saliferous deposits of Cheshire and Worcestershire. Geology is a department of knowledge in which the field is so immense and the data often so imperfect, that such sweeping conclusions can rarely be warranted. The opinion of a very weighty authority was widely different. Mr. J. Prinsep, in reporting to Government on the coal found on the western bank, stated that "four of the specimens were, in fact, of the very finest form of mineral coal, that in which all vegetable appearance is lost; of one of the specimens, a kind of jet, he remarked that if found in sufficient quantities it would not only answer well as fuel, but be superior to all other coals for the particular object in getting up steam from the large proportion of inflama gas it disengaged under combustion." (Compare Jacquemont V., p. 113; Report on Coal, pp. 78-86; Burnes' Personal Narrative, p. 113; Thornton II., pp. 118-167; Journal Asiatic Society, Bengal, 1842, page 2.)

Besides salt and coal, the Salt Range produces mineral, sulphur, gypsum, antimony, brown and red iron ore, and alumslate.—(Journal Asiatic Society, Bengal, 1843, page 204.)

Nitre is obtained in abundance from the alluvial plains.—(Burnes II., p. 402.)

"Such," concludes Dr. Jamieson, "is a rapid account of the riches of this district, and there are few, if any, districts in the world where iron, gold, sulphur, salt, gypsum, limestone, saltpetre and coal are met with in such quantity."—(*Ibid*, page 213.)

Very different is the aspect of the lower region.

The arid wilds below the Salt Range are called the Little Desert. It extends from north to south upwards of 250 miles, with a width, traversed by Elphinstone in two marches, measuring between 30 and 40 miles. It extends northward from lat. 30°, where the inundated lands terminate, to the Salt Range, seeming to be a part of the great desert of Rajputana cut off from the main body by the rivers and their rich banks. The outline being strongly marked and abrupt, the traveller in leaving the fertile country at once finds himself amongst sand hills and the stunted shrubs and plants congenial to such tracts, and must be content with brackish water obtained from wells. The colour of the sand here is grey instead of the reddish yellow of the Great Desert.—(Elphinstone I., p. 25.)

As the country round Parewalla is regarded as peculiarly favourable to the constitution of the horse, and on this account the Sikhs have a stud there, we may presume that the pasturage is good and the soil culturable.—(Hough's Narrative, p. 352.)

Lieutenant Edwardes, in his diary of the 17th and 18th of May, says: "17th—Marched 13 miles to Hurnoli, a small place on the Thull. No forage and little water. 18th—Marched 24 miles to Khyban-ke-Wahu, a very heavy and exhausting march through sand and grass jungle, with only one intervening village where the men and cattle could get water."

Mr. J. Lawrence, in his letter No. 153, dated 25th September, says:

"The people of Sind Sagur are still discontented; they have had bad seasons and worse Kárdárs. Dewan Múlraj, the Kárdár of Rawalpindi and of the Salt Mines, has made himself highly unpopular, while he has paid little or no revenue, and rendered no accounts. He has now been recalled to Lahore to answer for his misdeeds.

The Sind Sagur Doab is in the hands of Kárdárs, who collect the entire land tax in kind by the systems termed *batai* and *kunkút*. This circumstance with the distance from Lahore has given them great opportunities for oppressing the people and defrauding the Government.

Taking all these circumstances into consideration, it will probably be found that this Doab, so far from being capable of yielding any additional revenue, will require a remission of 10 per cent. of the pro-

sent amount, leaving the revenue about Rs. 18,00,000, and that no improvement can be hoped for except after a full development of the mineral resources of the Upper Doab—a result which cannot be reasonably expected for many years.

SECTION V.

Peshawar, &c.

Peshawar, the Yusafzai and Khuttuk country, and Kalabagh, yield Rs. 15,32,454. Its boundary is not easily defined, but the tract may be reckoned equal to Azimgurh and Jounpur, or about 3,000 square miles.

I subjoin a more detailed statement showing the amount of revenue and expenditure of Peshawar during the time of General Avitabile.

Revenue.

Amount of revenue realized in—

		Rs.	A.	P.	Rs.	A.	P.
Nanukshahi	..	11,86,709	0	0			
Gúndas	...	1,74,113	0	0	13,60,822	0	0

N. B.—The Gúnda rupee is 2 annas less in value than the Nanukshahi.

Details.

Tuppajál, i.e., Districts.

	Khálsa	...	91,100	0	0		
	Khulil	...	1,15,500	0	0		
	Daúzai	...	1,18,290	0	0		
	Doaba	...	1,22,550	0	0		
	Mohmunds	...	1,42,070	0	0		
Held in jagir by Sirdar Sultan Muhammad Khan Bárakzai.	Hushtnuggur	...	2,00,000	0	0		
	Kohát	...	1,40,000	0	0		
	Hingo	...	30,000	0	0		
	Ilachi and Tehrah,		30,000	0	0		
	Kusba Bigarani...		42,305	0	0	10,31,815	0	0

Mahálát or districts.

Asiaba	...	5,752	5	0			
Sayer	...	1,31,975	5	0			
Adawlut	...	12,000	0	0			
Contingencies	...	5,156	6	0	1,54,884	0	0

Provinces.

		Rs.	A.	P.	Rs.	A.	P.
Khuttuks	...	94,113	0	0			
Yusafzai	...	80,000	0	0	1,74,113	0	0
					13,60,812	0	0
Deduct ⅛ for 1,74,113 Gúnda rupees				...	21,764	5	0
Total of Nanukshahi rupees					13,39,047	11	0

DEDUCT EXPENDITURE.

Jagirs and Pensions.

Pensioners	...	9,898	0	0			
Charitable lands	...	24,939	4	0			
Jagirdars	...	6,20,590	0	0			
					6,55,427	4	0

N. B.—Jagirs to the amount of Rs. 4,00,000 are held by Sultan Muhammad Khan Barakzi, and Rs. 1,15,000 by Sirdar Pír Muhammad Khan.

Mowajib darán or Civil Establishment.

Salary of General Avitabile	...	50,000	0	0			
Office establishments	...	7,087	0	0			
Urbábán Tuppajut, or headmen of villages Adawlut, &c., or district officers and judicial expenses		25,849	8	0			
Ramghol Battalion, or civil corps, amounting to Rs. 4,834	...	2,86,827	0	0			
Sipahirjan Mulkia, or police corps	...	51,155	0	0			
					4,20,918	8	0
					10,76,345	12	0
Deduct ⅛ for 10,101 Gúnda rupees in the above sum	...	2,263	14	0	10,74,081	14	0
Balance in Nanukshahi rupees...					2,64,965	13	0

N. B.—Which is exclusive of the expenses of the Kohistani force of 6,000 men, of repairs to public buildings, supplies in the forts, commissions, assignments, &c.

Upon this statement Mr. J. Lawrence observes in his letter dated 29th August 1846:—These returns have been collected from the papers of Luchmi Pershad, the Diwan of General Avitabile; they are fully to be relied on, having been taken down by Major Macgregor, C. B., with great care. The Diwan says that in Sardar Hurri Singh and Tej Singh's time the revenue fell off, and the late disturbances in that country by the Yusufzais must have caused still further defalcations. It is evident that the country does not pay its expenses, though Diwan Dina Nath assured me that it did. The Kohistani troops are ordered to return, when they are to be paid up and discharged, being beyond the number allowed by the treaty. The Diwan told me that, under a strong government and good management the country would yield full 20 lakhs, but this, with a people so indolent and independent as the Mussulman tribes in that quarter, may be doubted. Our Government, I think, for instance, would not collect more revenue for many years, perhaps not so much, for it would abolish many objectionable imposts, and on the other hand, the civil establishments and jagirs would be considerably diminished.

The valley of Peshawar is of very great fertility, and is well irrigated by the Indus, the Kabul river and the Barra. Water is too near the surface to require the use of the draw well: irrigation is extensively practised by means of canals and innumerable small channels. The country produces wheat, barley, pulses, rice, maize, millet, and various esculent vegetables. The rice produced by irrigation from the Barra is particularly celebrated, and is so highly esteemed that, in the tripartite treaty of 1838, Ranjit Singh stipulated to supply a certain quantity of it yearly to Shah Shuja.—(Correspondence in Sind, p. 7; Elphinstone, p. 300; Burnes, II. p. 326; and J. A S. B., IX., p. 39.)

The soil of Peshawar is a rich mould, and its spacious plain is intersected with water on all sides, and, it is said, continues green during the twelve months of the year. It yields a succession of three crops annually; and if we reckon the barley (which is cut twice before it ears and given to horses), we have no less than five returns a year. The wheat and barley are off the ground by April; vegetables abound, and are produced in the fields rather than gardens. Public spirit and intelligence might render Peshawar a most productive region. We have seen that it is favourable to the cane, and recent experiments have proved that the silkworm may be reared with advantage; mulberry trees abound, and the insect is liable to no particular disease.—(Burnes III., p. 258.)

The road to Peshawar was on both sides richly cultivated. No city in the Punjab equals Peshawar in the richness of its soil. All the suburbs, fields and meadows are covered with green. The village of Pajaggi, four miles from Peshawar, is very fertile and watered by rivulets.—(Mohun Lal's Travels, pp. 41-57.)

We travelled all day in green fields of corn.—(*Ibid*, p. 356.)

Sixteen miles on the road to Kashmir the productions are wheat, jowar and Indian corn; barley is but little cultivated. On the second day we travelled on an extensive plain all barren and dry. The earth is saltish.—(*Ibid*, p. 360.)

It is not without mineral wealth also. Superintending Surgeon Corbyn reports to the Adjutant-General of the Army, 16th September 1847, that Mr. Assistant Apothecary Thompson has discovered naptha to ooze out of a rock in Kohul, a village about 30 miles from Peshawar, and sulphur as well as coal are found in its vicinity. Probably Kohat is meant, which was before known to abound in naptha and sulphur. The sulphurous district in the Kohat country extends 12 miles from Shukh, and coal also has been noticed in Kohat, as will be seen from the following extract:—

The district of Kohat, under Peshawar, deserves a minute description from the richness and variety of its productions, though it yields but two lakhs of rupees to the chief. The Salt Range lies within this tract, and the mineral abounds. It is sold for one-eighth of the price east of the Indus. Gold, copper, iron and antimony have been extracted from ores found in these hills; and there are two kinds of sulphur. There are also wells of naptha, or petroleum, for the matter which they eject is used in the neighbouring villages for oil. But the most valuable production of Kohat is its coal, which we discovered during our visit, and explained its utility much to the astonishment of the people. It occurs on the surface of one of the hills and in great abundance. The specimens procured for our satisfaction were of a greyish hue, intermixed with much sulphur. It burns well, but leaves much refuse. It has more the appearance of slate than coal, but as the specimens were taken from the surface, they are not to be viewed as a fair criterion of the mine. The coal is bituminous, and ignites at the candle. The villagers now use it as fuel.—(Burnes, III., p. 259.)

The valley of Kohat, which is seven miles in diameter, is populous, fertile and well watered by the river Tor and by numerous springs, and susceptible of the highest cultivation.

Four miles south of the Tor the lands of the Khuttuks end, and those of the Bungash commence. The former are termed in allusion to their sterility dry, while the latter are called wet.—(Elphinstone, p. 40.)

The long narrow valley, rich and sheltered, looked the very abodes of peace and comfort. In one of these valleys, at a village called Shadi Khel, a small clear brook glided by in a shallow bed bordered with grass and a row of mulberry trees. From the banks of this rivulet the fields spread out, clothing the region with one sheet of green. This valley and some others like it were, however, but the exceptions; for since the Sikhs seized Kohat, its ruler has been compelled to levy a tribute on his people, which they, though perhaps able, are not willing to bear. Many have in consequence abandoned their homes, while the lands of others are

suffered to lie fallow. We saw several deserted villages, and in one fine large valley there was not a single spot that evidenced the presence of a husbandman.—(Wood's Oxus, pp. 138-39.)

The plain of Peshawar is, with a few exceptions, fertile and well cultivated. The crops on the ground, which are cut in November, are jowar and Indian corn. The exceptions above alluded to are the first 6 or 8 miles from the foot of the Khyber hills on the western side of the plain, which is an exceedingly barren and stony tract, and destitute of water. The Jamrúd rivulet which runs down the pass hardly emerges beyond it, being dried up in the sands. Towards the lower or eastern side of the plain it again becomes barren and stony, and covered with baer and jhou bushes, and the country is hilly and undulating, and cut up by deep ravines.—(Rushton's Gazetteer, 1841, vol., II. Part I., pp. 151-52.)

The resources of the Yusufzai country are thus noticed in a report of Lieutenant Lumsden's, dated June 1847, from which its present condition and future prospects can be learnt :—

A vast uncultivated plain extends for about 5 miles north-east of Nowshera, where it is crossed by the Kalpani stream, which here takes an abrupt turn to the eastward, and marks the boundary between Yusufzai and Nowshera for a few miles. * * Of this tract a strip only of two miles on either bank of the stream is cultivated, the remainder being rich, though neglected, common, supporting vast herds of cattle, and occasionally ploughed for a rain crop, but again allowed to remain fallow. The cultivation, as far as it has been carried, is luxuriant in the extreme, and the soil of the waste lands equally good, in the opinion of the zamindars, with any that has yet been brought under the plough, water being in most cases procurable at the distance of from 18 to 20 feet from the surface. In some instances the common cord and lever is used for raising water, while the Persian wheel is in general use. * * In addition to the above, Sardar Shere Singh exacted a nazarana of Rs. 25,500 from these districts, and has, by so doing, completely ruined them, driving hundreds of the zamindars into the hills, and turning their ploughshares into talwárs, a metamorphosis easily effected in a country where every cultivator goes to work in his fields with a good matchlock slung over his shoulders and a talwár by his side. * * Hoti, like the ilaka just described, consists of a narrow strip of cultivation along the Kalpani with waste lands right and left, while Amazai bounds it to the north-east, and Lunkhore with part of Hushtnugger to the north-west, the enclosed area being about 10 miles by 6. * * The whole of this ilaka has a character for great fertility, and commands an abundant supply of water from the Kalpani and Gudden rivulets, which flow through it; the former by Lunkhore, and the latter turning several water-mills under the village of Katlang; but the country has been lately thrown much out of cultivation, and the old aqueducts allowed to decay, so that the few fields now remaining are either on the immediate banks of these streams, or entirely dependent on the bounty of heaven for water. * * The only division of Yusufzai now remaining to be noticed is that

portion enclosed within a triangle formed by the Swat Buner hill, the Indus river and the borders of Razur and Khuttuk, and known by the name of Otman. The soil is very much the same as in other parts of Yusufzai, with the exception of a strip of about a mile and a half in width extending down the whole of the river face of the district which came within the influence of the great flood of the Indus, and was left covered by deep beds of sand which have thrown the whole out of cultivation. * * I shall not here notice them further than in bringing to your notice their effects on the country which has in many places been utterly desolated, and will require considerable remissions to be made in the Government demands for revenue in order to enable it to recover; for when the Sikhs came into the district and found that the inhabitants had fled, they burnt the houses of all the enemies to their new creation Amir Khan. This, as a matter of course, led to the utter destruction of all and everything belonging to Amir Khan's party as soon as the Government troops retired and Bakram Khan's party returned in force. * * From the little I have been able to see of the country, I should say that a few years of peace and quietness under a firm and just rule will enable the district to cultivate nearly a third more land than is at present under the plough, and yield an increase of revenue above Avitabile's demand, though nothing like the amount at which Shere Singh and his hungry fellows attempted to fix it.

Major G. Lawrence thus speaks in his letter dated 1st October 1847 of a portion of this country three marches from Peshawar:—

This part of the country is a perfect level: about one-sixth is under cultivation, rich and luxuriant; the remainder waste, though highly susceptible of culture. We purpose fixing an equitable rate on all ploughs, wells, houses, &c., with reference to capability of soil and water, and settling a permanent income on the Khans to include all demands they can levy from the people, leaving to them merely the realization of the Government dues; in fact, making them tahsildars. The official records shewing only what the Government has received afford no data of what the people have paid, as it is well known that from the nazim downwards all the Government officials have realized on their own accounts. The principle seems to have been for every one to get what he could either in cash or in kind, even to the taking wives and daughters in part payment. Hence the present state of the country.

In his diary of the 13th October he remarks:—"The country (near Sunkhore) is bleak and barren; not a blade of vegetation did we see in our whole ride." Notwithstanding the fertility of a great portion of this region, the turbulent and scarcely subdued tribes in the neighbourhood forbid us at present to hope for any increase of revenue, and being a frontier district, it is especially desirable that it should continue lowly assessed.

The plain of Kohat and the valley of Hangu are well cultivated and populous. Wheat is grown, but the stony soil in many parts seems more adapted to the culture of maize, or júári, as here called, the quality of which is excellent, and the returns large, while the flour makes admir-

able bread, and is the general food of the inhabitants. The great command of water in many situations is made available for the irrigation of rice lands, the produce of which is ample and good. There is reason to believe that the mountains of this province contain many curious mineral substances, as well as useful ones. Indifferent coal is found generally on the surface, the country being included in the great coal formation, which, whatever may be its value, evidently extends for some distance west of the Indus in these latitudes. I fear the mountainous character of the country about Kohat, and thence to the Indus, will scarcely authorize the hope that this useful mineral will ever be found but in veins too thin to repay the labour of extracting it. Perhaps it may be in greater quantity at Kanigoram, where it is found in conjunction with iron, which is constantly worked. But from this place to the Indus the transport would be difficult. I have procured specimens of asbestus, said to occur in veins parallel with the coal strata at Kanigoram, and both are stated to be in a hill. Jet and other bituminous products are also brought from the neighbourhood of Kohat, as well as fluid bitumen or mumia. We are told of lapislazuli, or a stone resembling it, and of indications of copper, to be found in the rocks between Kohat and Hangu. It will have been noted that the mountains of Bangash are well wooded, therefore there is abundance of fuel, but there are no large timber trees. The climate appeared to be temperate, and I should have supposed genial, but it is complained that Hangu is unhealthy, the cause whereof is referred to the water. It is, in truth, buried as it were in the hills, and the circumstances which contribute to the picturesque effect of its location may impair the salubrity of its atmosphere.

As the government of Kohat and Hangu is on all sides surrounded by turbulent and predatory tribes, it is always necessary to have a sufficient body of troops in it, both to ensure internal peace and to collect tribute from the dependent villages, who withhold it if not enforced. The little village of Ahmed Kozah had been but recently, I was informed, compelled to pay tribute by Sadu Khan.—(Masson I., pp. 114-16.)

SECTION VI.

Bannu Tank.

This is another Trans-Indus possession, of which it is impossible to fix the precise area, but it may be assumed at 15,000 square miles. It yields at present a tribute of Rs. 65,000, and though the firmness and conciliation of Lieutenant Edwardes, who is again about to visit this district, may secure the payment of a larger tribute and one more suited to the productiveness of the soil, yet it is probable that its collection will be attended with heavy annual expense, so much so as to render any additional revenue scarcely worth the cost. Lieutenant Edwardes considers that its produce amounts to Rs. 4,00,000, and that it should be made to yield Rs. 1,00,000 to the Government.

Bannu is well watered by the river Kurram, and produces abundant crops of wheat, rice and other grains, sugarcane and turmeric. There is also abundance of pasture land; cattle are plentiful, and in all kinds of rural wealth the inhabitants are rich.—(Masson, I., 97.)

Tánk is celebrated for its fine fruits, and the surrounding country is fertile and populous. The country from Kayah to Pota is barren enough, but afterwards well cultivated as water abounds, and in addition to various kinds of grain much cotton is produced.—(Masson, I., 48-49.)

The following extracts from Lieutenant Edwardes' Diaries are worth perusal :—

"After crossing the Peyzu Pass and emerging into Tánk, the Kandi District, which there commences, disappoints sadly the expectations of the traveller, who has been told that Tánk resembles Bannu in its irrigation and fertility. The soil is exactly like that of Marwat, and it is not until after some miles that it begins to harden into clay. A hill stream called the "Subeyli" runs by Kandi, and its waters are reckoned the sweetest in Tánk."

Lieutenant Edwardes closes the account of his expedition to Bannu in these words :—

"Under the head of revenue it may not be superfluous to mention that the harvests of Bannu are as follows:—

Rabi or Spring Crop.

Barley (ripe in Cheyt, *i. e.*, March and April).

Wheat (ripe in Bysákh, *i. e.*, April and May).

Kharíf or Autumn Crop.

Bájra, jowár, Indian corn, rice, dál, sugarcane, cotton, lobeah, turmeric, tobacco, urvi (a kind of ginger), carrots, onions, methi, spinach, thôm, and numerous other vegetables are produced in abundance all the year round.

Fruits.

Tút (round bidánah mulberry), shahtút (long mulberry), shaftálu (peach, not good), grapes, apples and pomegranates (small, wild, but capable of cultivation), lemons and limes, melons (kharbúzas and tarbúzas).

The fruit season is in Bysákh, except for melons, which ripen in June and July (Hár).

The kharíf crop is to the rab as 2 to 1.

"What I have seen in Marwat suggests the advisability of making the Bannu revenue settlement as simple as possible. The Punjab system of taxing everything, and some things two or three times over under different forms and pretences, is bad political economy anywhere, but most unwise among these irritable Afgháns. The payment of re-

venue at all must needs be obnoxious, but spreading irritation over a larger surface than is absolutely necessary is courting insurrection. I would recommend that the whole Bannu revenue be reduced to one denomination, *viz.*, one-fourth of the produce of the soil, and no customs, forced labour or nazránas be imposed on any account. From this source alone the annual revenue would probably be oftener above Rs. 1,50,000 than under Rs. 1,00,000."

We shall probably have to look for a decrease of revenue in this quarter, for it is to be remembered that Lieutenant Edwardes went with a proposition from the Darbár to the Bannuchís to assess them only at Rs. 40,000, and though Rs. 65,000 is now entered in the statement, and that officer conceives that the country may be made to yield Rs. 1,50,000 yet, as a body of 8,000 men will be required either to garrison the country or to march twice a year in order to collect the revenue, the Darbár will no doubt be glad to accept at any time the moderate terms which have lately been rejected, but which will perhaps be eventually acceded to when these turbulent spirits find we are really in earnest.

SECTION VII.

Dera Ismail Khan, Marwat, &c.

This is another Trans-Indus possession which yields a revenue of Rs. 6,04,686.

The portion of the Deraját belonging to Lahore extends to about 30°, and may be considered to comprise 2,500 square miles.

The Deraját is the eastern portion of the Dáman, or region extending from the Indus to the Sulemán mountains. Where not under the influence of irrigation it in general presents the appearance of a plain of smooth hard clay, bare of grass, but sprinkled with dwarfish bushes, tamarisks, and occasionally trees of larger size, but seldom exceeding the height of 20 feet, the soil or climate being unfavourable to their larger growth. In place of the clay the surface in some places consists of a loose irreclaimable sand. When duly irrigated the clay is very productive, and few countries are more fertile than this plain. The inhabitants are favourably distinguished from their neighbours, being peaceable, kind and unostentatiously hospitable.—(Elphinstone, 119-366. Burnes' Trade of the Deraját, page 98.)

In continuing our journey from Sang Ghar to the north, we passed through a tract of country compressed between the river and the hill ranges to the west, the road sometimes nearing the one and the other. The skirts of the hills presented a change in the vegetable productions, and we were pleased to breathe a purer atmosphere. Villages were less numerous and very meanly constructed; the inhabitants were Patháns, and the Pashtu dialect was spoken by them, although they generally understood that of the Punjab. The cultivated produce was similar to that of the southern parts, and turnips of large size were largely grown as food for cattle. Herds of buffalos were everywhere grazing in the rank pastures of the jungles.

Thirty kosses of road distance led us beyond the Khan's frontier, and we entered a more fertile tract, dependent on the town of Dera Fati Khan held by the Sikhs. It is smaller than Dera Gházi Khan, but is clean and has a good and well supplied bazár. Cultivation around it is not only general, but choice, as, besides some sugarcane, there were fields of poppies from which some opium is extracted. The villages have an appearance of greater comfort than those of Sang Ghar, evincing at least the mildness and protecting influence of the Sikh Government.—(Masson, I., pp. 36-37.)

From Dera Fati Khan our road mostly led along the river banks; the jungles became more intricate, and the villages further apart and more rudely built, for we were now in the territory of another Muhammadan ruler, the Nawab of Dera Ismail Khan. The cultivation, when occurring, was wheat and turnips. At this season the wheat had just appeared above the surface, and it is the custom to allow cattle to graze the rising crops, which so far from causing injury to them is said greatly to increase the vigour and productiveness of the mature plants.—(*Ib.*, p. 38.)

The country about Dera Ismail Khan might be rendered highly productive were it possible to divert upon its ample and level surface canals from the Indus. The neglected waste would become a garden of cultivation, and the copious returns would speedily repay the outlay. It is said that the Nawáb was anxious to have supplied his new city with good water by bringing a canal from the Gumal river, which runs through the Ták territory, but the chief of that place, whose sanction was necessary, withheld it. There can hardly be said to be jungle in the immediate vicinity of Dera Ismail Khan, the wide open plain being merely occasionally sprinkled with karíta bushes, whose red blossoms have a delightful appearance in the spring season. Near the villages are always a few ber trees, the fruit of which is eaten, and sometimes the palmaricinus with its tufts of scarlet flower, but no other trees. Tuberoses are indigenous here, and, springing up unheeded in the jungles, they are when cultivated the favourite flowers of the parterre.—(*Ib.*, p. 41.)

I at length reached a village dependent on Kuláchi, a small district situate between the lands of Danaband and Ták, and governed by a chief Muzaffar Khan. The revenue of Muzaffar Khan is reckoned at Rs. 80,000, of which Rs. 20,000 are paid to the Nawáb of Dera. The district of Kuláchi does not include a great number of villages, the eastern portion of it being scantily supplied with water, and the western portion extending to the hills, consisting of ravines and thick jungle, besides being liable to the incursions of the Waziri robbers. Wild hogs abound in the jungles, and their chase is the chief pastime of the Khan. Melons, common in all these countries, are particularly fine at Kuláchi.—(*Ib.*, pp. 74-75.)

Panialla, 35 miles north of Dera Ismail Khan, is a singularly barred and dreary tract. It is a sandy valley bounded by craggy hills, watered by a little stream and interspersed with clumps of date trees and with patches of green corn.—(Elphinstone, p. 35.)

The country of Marwat can scarcely be considered independent, revenue or tribute being occasionally exacted from it by the Nawáb of Dera, whose supremacy is not however acknowledged. None of his officers reside in the country, the inhabitants being left to their own control, and any demands he makes upon them require to be supported by force.

Wheat appeared to be the only grain cultivated, and goats their principal stock. Horses were few, as were sheep and horned cattle, while asses were more numerous. The great evil of this country is the want of a due supply of water. For the crops dependence is placed upon rain, and bunds or mounds are constructed to collect and to divert upon the lands the bounty of the clouds. It is clear that in dry seasons the agriculturist will be distressed. Water for domestic purposes is brought from long distances: the few pools of rain water, being judged unfit for such use, are set side for cattle.—(Masson, I., pp. 95-96.)

Marwat is an extensive, beautiful and fertile valley south of the valley of Bannu. Though exposed to marauders, it is so productive of grain and other necessaries of life that it is thickly peopled.—(Barnes in Indian Government Reports, p. 4.)

Lieutenant Edwardes' account, however, is not so favorable. Marwat is "all sand, sand, sand, its fertility is entirely dependent on rain."

The following extracts from Lieutenant Edwardes' Diaries show the capabilities and condition of this country:—

A more complete contrast than is afforded by the countries on the left and right banks of the Gumbiluh it is impossible to conceive: Bannu all vegetation; Marwat all sand. The unusually heavy rain, however, which has fallen during the last few days, has come quite like a God-send to Marwat, and the people are now busy ploughing and sowing their bajra for the autumn harvest.

One thing is apparent that the Gundapur country is over-assessed, and that whoever has a turband must become a tyrant to realize the enormous sum demanded by the Sikhs, *viz.*, Rs. 66,000. The cries and complaints of the Kuláchi people are worse even than those of the Marwatís, and amongst the cases laid before me, not the least significant have been those of Guldad Khan's creditors, who are unable to obtain payment of sums which they have lent him to enable him to make up the revenue! His jewels and private property are all mortgaged for similar debts, every half-penny of which has gone into the public treasury. It seems that Pandit Jalla it was who raised the Kuláchi revenue to this pitch, and Díwan Daulut Rai declares that he has in vain repeatedly represented the state of the country to the Darbár and the increasing ruin worked by every year's exaction. All the answer he gets is that he cannot collect the money, another kardar can easily be found who will. Bad seasons have aggravated this evil, and though I have not seen the country, I should judge from the concurring testimony of the Diwan Guldad Khan and the ryots that it is in a condition to call for immediate relief from the Sarkar.

The greater part of this day spent in wading through a mass of petitions (which mark the return to a regular civilized kardarship). The majority of them were from Kuláchi district and confirm the remarks made in yesterday's diary. There can be no doubt that the district is unable to pay the revenue fixed upon it. Diwan Daulat Rai has come to an understanding with the Esau Khel family, and restored them to their home and privileges.

A remission of 10 per cent. will probably have to be granted on the present amount of revenue.

SECTION VIII.

MOOLTAN.

THIS extensive province is now separated from the possessions of Lahore by a line extending from the base of Sulemán mountains to the Indus at about latitude 31° and across the Sind Sagar Doab by a line extending from Pupul *vid* Nirpur to the junction of the Jhelum and Chenab, across the Rechnab Doab from the same junction to a little below Sydwalla on the banks of the Ravi, and thence across the Bari Doab to a little below Pakpattan on the Ghora. It comprises an area equal to the entire Benares Division, together with the districts of Allahabad, Futtehpur and Banda, and therefore equal to 18,700 square miles. The gross collections of these districts amount to Rs. 1,33,34,750. Mooltan pays Rs. 19,71,500 to Lahore. Let us see how the different tracts of Mooltan which have been visited by European travellers are characterized by them.

And first respecting the Deraját which has already been partly treated of in the preceding section :—

Between Mithankot and Dera Gházi Khan a low alluvial tract extends far inland on both sides of the river, which, though studded with farming hamlets, has no large villages. Some were visible, situated above this alluvial bottom, but they were too distant for me to visit them. To the east the eye ranges over an uninviting level, but on the opposite bank are seen the Sulemán mountains which, rising about Mithankot, continue parallel to the Indus. This country is well watered both from canals and the inundation, and, as might be expected, the soil is rich and productive.—(Woods' Oxus, p. 79.)

The country of Dera Gházi Khan produces wheat, jowár, bájra, nakhud, moth, munglartha, chína, kangni, til, mori, mata samak, rawan, makai, tobacco, bhang or coumabis, native cotton and indigo. The amount of this latter article annually collected is about 13,000 maunds, of which 25 maunds are used in the country. The lowest price some years ago was from Rs. 25 to 30 per maund, and the highest Rs. 150. The authorities of the country take from some cultivators a fourth part, and from others a fifth. They also prevent the husbandmen from disposing of their share until that of the Government is sold. The price of indigo in latter years has been highly increased thereby.—(Mohan Lal's Travels, p. 404.)

From Dera Gházi Khan to Janpur the road is covered with fields of indigo. To Dajal the road was through a jungle; the earth looked parched. The country round is destitute of water, and the rains furnish the only irrigation to the cultivated grounds. No indigo is cultivated in this country. The road to Mithankot was chiefly jungle, barren and dry.—(*Ib.*, pp. 413-18.)

The Sulemán chain on this bank is, between Dera Gházi and Dera Ismail Khan, from thirty to sixty miles distant from the river. The streamlets from the range of mountains do not, as represented in the maps, join the Indus, their entire volume being ordinarily consumed in agriculture. Single embanked dams, thirty miles in length, skirt the base of this chain and receive their drainage, which is here their only means of irrigation; water, except near the river, being too far from the surface to be obtained by wells. After long continued rain these embankments sometimes give way, and then the pent up water rushes down the plain, and moves onward to the river with a wasting velocity and a wantonness of strength which at first nothing can oppose. The towns exposed to calamities from this cause are protected by a strong mud wall drawn around them.—(Woods' Oxus, p. 87.)

On the right bank of the river the province of Dera Gházi Khan occupies the country as far as the mountains. It is a fertile territory, and the capital, which bears its name, is one of the largest towns on the Indus. It is surrounded by gardens and date groves and stands in a very rich country. It has been long numbered among the conquests of the Sikhs, who farmed it, till lately, to the Khan of Baháwalpur at an annual rent of six lakhs of rupees, but as the district originally produced but four, every species of extortion was practised which led to its late resumption.—(Burnes' Bokhara, I., pp. 265-66.)

Dera Fati Khan is situate in a very fertile country. The crops in the vicinity are principally cotton, grain of various kinds, indigo, and some sugar and opium.—(Masson, I., p. 38.)

Dera Gházi Khan is situated in a low alluvial tract, four miles from the right bank of the Indus. The surrounding country is remarkably fertile, being well irrigated and producing grain, fruits in abundance and of fine quality, sugar, cotton and much indigo.—(Indian Government Reports, p. 100.)

After crossing the ferry at Pattah Ghat, Vigne observes:—The jungle had disappeared, and I emerged on an open space of vast extent, destitute even of a blade of grass, and as flat as a bowling-green. It seemed to extend, with scarcely any intervening object, to the very foot of the Sulemán range.—(Vigne's Visit to Ghazni, p. 36.)

Lieutenant Edwardes thus notices the portion of the Deraját belonging to Mooltan which he traversed in May last:—

May 14th.—Marched 20 miles up the left bank of the Indus to Panj Girang, about 10 miles north of Dariyah Khan. The larger portion of this Doab is a sandy desert, but along the lower bank of the Indus runs a tract of land about six or eight miles wide, which, being in fact

part of the bed of that great river when in flood, forms all the rest of the year highly fertile, arable and grazing ground. It is picturesquely interspersed with trees, and the verdure is rendered the more beautiful by contrast with the desert on the higher bank. This river tract is denominated Kachi; the body of the Doab is called Thal. At this season a large body of men cannot march across the Thal for want of water, and we are now in consequence skirting the river northward till a line of villages will allow our striking across the Doab. Panj Girang itself stands on the upper sandy bank, but we are encamped among five of its wells in the Kachi below.

May 15*th*.—Marched 18 miles to Kuhlur: still on the edge of the Kachi and Thal. Our camp is down in the former, the village stands on the latter, and seems a thriving place. It has a small mud fort.

The southern portion of Mooltan is thus noticed:—

The united rivers of the Chenab and Indus form a noble stream, and the banks of the Chenab are free from the thick tamarisk jungles of the Indus. They were studded with innumerable hamlets, particularly towards the Indus, for the rich pasture attracts the shepherd.—(Burnes' Bokhara, I., p. 78.)

The nature of the country between Uch and the Indus has been mistaken, as it is never flooded. Several decayed canals, if cleared, would yet lead the water of the Chenab to the Indus, and may account for Major Rennell's conducting that river into the great stream, so many miles above the true point of union, until the geographical error was rectified by the mission to Kabul.—(*Ib.*, p. 85.)

A sail of a few hours brought us to the ferry opposite Shujnabad, where we halted. The country is of the richest and most fertile description, and its agricultural resources are much increased, by conducting water to the remoter parts, in large canals and aqueducts.—(*Ib.*, p. 93.)

The banks of the Chenab seldom rise three feet above the water's edge, and they are more open and free from thick tamarisk than the Indus. Near the river there are green reeds, not unlike sugarcane, and a shrub called *wahun*, with leaves like the beech tree, but the country is highly cultivated and intersected by various canals. The soil is slimy and most productive, the crops are rich, and the cattle are large and abundant; the villages are exceedingly numerous and shaded by lofty trees: some of these are the temporary habitations of pastoral tribes, who remove from one place to another, but there are many of a permanent description on both banks. Their safety is nowise affected by the inundations of the river or those of the Indus, for the expansion of these has been exaggerated, and it rarely extends two miles from the banks of either river.—(*Ib.*, p. 276.)

Kachi is a narrow peninsula, east of the Indus, and between it and the lower Chenab. It is everywhere permeated by water-courses from the Indus, and is remarkably well cultivated and productive.—(Indian Government Reports, Calcutta, 1839, pp. 6-98.)

The narrow tract forming the southern portion of Sind Sagar is rich and fertile through the entire breadth, from one river to the other.—(Burnes, I., p. 280.)

Lieutenant Christopher, I. N., says in his Journal of July 8th, 1847, that the country is well populated about the junction of the Ghara and Chenab.

In his Journal of the 21st July he says the Mooltan province opposite to Baháwalpur is very well cultivated.

The water was tepid, whence I inferred that it was a canal I was crossing. About a koss beyond it I reached the small town of Pir Jalalpur. The bazár was a good one, and in the neighbourhood of the town were decayed brick buildings, proving that the site was formerly of importance.

From Pir Jalalpur, a distance of eighteen kosses brought me to Sujah Kot, the country having been a little diversified as to character, for eight kosses beyond Jalalpur the jungle was sandy; it then afforded pasture for four or five kosses, and for the remainder of the road there was a great proportion of cultivated land. The nature of the jungle has also changed after passing the Guara river, the tamarisk no longer predominated as in the Baháwalpur country, or was seen only in trees of large growth near villages, while over the surface of the soil it was replaced by higher trees, the karita, the ber, and the kikar or dwarf mimosa.

Sujah Kot or Sujahbad is a considerable fortified town. The town stands in a highly cultivated tract, and for two or three kosses to the south there were immense fields of sugarcane. The cotton plant is also abundantly grown.

From Sujah Kot the road leads through arid jungly country for twenty kosses to Mooltan, villages occasionally occurring.—(Masson, pp. 393-94.)

The distance from Ahmadpur to Dera Gházi Khan is computed at sixty kosses or ninety miles. The surface of the country was generally covered with jungle of long grass and tamarisk trees, in some places so dense that it was difficult to pass through it. I however suspect that we were conducted by circuitous route, and that there was a much better and more open route by which the army marched. The jungle swarmed with wild hogs and deer, and in many spots we remarked the grass trodden or beaten down, indicating they had been scenes of the Khan's hunting exploits.—(*Ib.*, p. 30.)

December 11th.—A march of seventeen miles and a quarter brought us to Mianpur, which is the head of fifteen hamlets. Land here and there sprinkled with the wild berry and every well surrounded by two or three huts, take the name of a trustee or village in this part of the country. The turnip is abundantly cultivated here, as well as the indigo plant, and Mianpur is celebrated for its cotton.

December 12th.—Our route was intersected by numberless water-courses, some of which were dry and others had deep water. These are all cut out from the Ghara to irrigate the lands. The whole country is

covered with tamarisk and jal trees; the latter produces a fruit called pilún in this country. We observed various sorts of game, especially deer. Mr. Elphinstone remarks that this country abounds with deer in consequence of the forests.

December 13th.—We reached Sujahbad after a tedious journey of nearly ten miles and three-quarters, and put up at Shabbagh out of the town. Our route was through fields of cotton and indigo which grow here abundantly. Hindus of the Khattri caste are cultivators.

The road from Quraishi to the stream called Sardar was in a jungle formed of weeds and afterwards on the bed of the river Sirdh. The sand covered the face of the country as far as the sight could reach, looking like an ocean. On the left bank of the Indus you will see nothing within the reach of the eye except sand, and in some places plants of tamarisk and on the right bank palm trees.—(Mohan Lal, pp. 384-87-402.)

The neighbourhood of the capital of Mooltan is thus represented:—

The country around Mooltan is highly cultivated, the Acesines sends the waters of its inundation to the very walls of the city, and there is a large canal that extends it, at other seasons, through Mooltan itself. The plain that lies between the river and city has the appearance of a rich meadow, and is overgrown with date trees which form here a productive source of revenue. It is a popular belief in the country that this tree was introduced from Arabia by Muhammad bin Kasim, who brought the fruit as a provision for his army.—(Burnes, I., p. 103.)

On quitting the ferry at Mooltan we came in sight of the desert that lies between the Chenab and the Indus. It does not commence so low as Uch, as has been represented in our maps, but near the latitude of Mooltan, and runs parallel into the river, at a distance of about two miles, leaving a strip of cultivated land. The sand hills resemble those of the sea shore and have a scanty covering of bushes—I cannot call it verdure. They do not exceed twenty feet in elevation, but from refraction often appeared much higher. There is a great contrast between the sterile tract and the champaign plains of the eastern bank, which we found everywhere irrigated. The villages lie at a distance of about two miles from the river and have their fields fertilized from canals by the Persian wheel. On the banks of the Indus wells are common, but on the Chenab they are only to be seen on the verge of canals that branch from it.—(*Ib.*, p. 104.)

The Chenab runs quicker than the Indus or any of the Punjab rivers, and its banks on both sides are open and richly irrigated by larger canals of running water, dug with great labor on the right bank. From Mooltan upwards, there is a desert of low sand hills which does not admit of cultivation, and presses in upon the cultivated land at the short distance of two miles from the river. It is a mistake to believe that this desert commences so low as Uch, and occupies the "Doab" of the Indus and Acesines, for that tract has many large villages and is rich and fertile across from one river bank to the other. The distance between the two rivers is about twenty-five miles, nor does it become desert till it widens beyond that space below Mooltan.—(*Ib.*, p. 301.)

The soil amply repays the labor, for such is its strength that a crop of wheat, before yielding its grain, is twice mowed down as fodder for cattle and then ears and produces an abundant harvest. The indigo and sugarcane crops are likewise rich, and one small strip of land, five miles long, which we passed, afforded a revenue of Rs. 75,000. The total revenue amounts to about ten lakhs of rupees a year, or double the sum it produced in 1809. The tobacco of Mooltan is celebrated, but for an Indian province the date tree is its most singular production. It yields a great abundance of fruit which is hardly inferior to that of Arabia, for the trees are not weakened by extracting a liquor from them as in Lower India. I imagine that they owe their maturity to the great heat of Mooltan, for dates seldom ripen in India.—(Burnes' Bokhara, I., p 303.)

The fertility of the country has been too much extolled by geographers; except near rivers no part will bear a comparison with the British Provinces in Hindustan, and still less with Bengal, which it has been thought to resemble. In the part I passed through the soil was generally sandy and by no means rich; the country nearer the hills was said to be better, and that further to the south worse. Of the four divisions (Doabs) east of the Hydaspes, the two nearest to that river are chiefly pastured on by herds of oxen and buffalos, and that more to the east towards the Hesudrus or Sutlej, though most sterile, is best cultivated. The two former are quite flat, the latter is wavy; there is not a hill to the east of the Hydaspes and rarely a tree except of the dwarf race of babúl. On the whole, not a third of the country we saw was cultivated.—(Elphinstone, p. 81.)

The following passages refer to tracts north of the capital:—

Dera Din Panah is a small but fertile district on the left bank of the Indus which yielded at the time of Elphinstone's visit Rs. 1,50,000 to the Afghán chief who held it in jagir.—(*Ib.*, p. 504.)

The neighbourhood of Jesúl is a narrow tract contested between the river and the desert. If in hunting we were led many miles to the west of the road we got into branches of the river and troublesome quick sands, among thickets of tamarisk or of reeds, and if we went as far to the right the appearance of sand and even in some places of sand hills admonished us of the neighbourhood of the desert. The fertile patches of ground which are of frequent occurrence are remarkably well cultivated and produce grain, cotton, tobacco and other less important crops.—(*Ib.*, p. 26.)

Jattu is a dreary tract ill supplied with brackish water and overspread with sand hills of a grey colour, among which the only vegetation is a scanty growth of stunted bushes.—(Thornton, I., p. 307.)

The next morning I crossed the Indus, attended with a Sikh, Juar Singh, and, after passing the sands and marshy land immediately skirting the stream, entered upon a fine rich country covered with villages and cultivation. This tract, seated between the river and the desert on the east, formerly belonged to the family of the Nawáb of Dera Ismail Khan, but its fertility and the expediency of bringing their frontiers to the

Indus were sufficient motives for its occupation by the Sikhs. Leaving village after village behind us, we reached the larger town of Bakkar with a handsome, kiln-burnt, brick fortress. We finally gained Bela. The delay in gaining my object was perhaps compensated by the pleasure of surveying a beautiful and luxuriant country, and it was a great satisfaction to escape the heat of the day in the shade of the groves and gardens which here accompany and embellish the towns and villages.—(Masson, I., pp. 64-65.)

A sheet of hard clay, with clumps of tamarisk, *Khairlan*, *Kejra* and such other shrubs as are to be found in the Thal or desert of India, extends from the Chenab to the Ravi. There is not a blade of grass but on the banks of the rivers. Water is procurable from wells about thirty feet deep, but is scarce, and always fetid and noxious, though rarely salt.—(Burnes, I., p. 112.)

Though we had journeyed thus far in the country of the Sikhs, we had not passed a village inhabited by them, or seen any others of the tribe than were attached to our suite. The country is very poorly peopled and without tillage for many miles.—(Burnes, I., p. 115.)

Leia is an important commercial town and is the mart for the abundant and rich produce of the surrounding fertile country.—(Indian Government Reports, pp. 89-98.)

The principal defence of Munkaira between the Jhelum and the Indus is considered to be its position among arid sand hills which afford no water to invaders.—(Thornton, II., p. 44.)

Udu-ka-Kot, 40 miles north-west from Mooltan, is situate in a narrow tract of fertile ground, bounded on the east by the desert, and on the west by the Indus. The inhabitants are industrious and skilful cultivators, drawing from their lands abundant crops of wheat, barley, cotton and esculent vegetables.—(Elphinstone, p. 26.)

Pubarpur, 20 miles south of Leia, is situate on the left bank of an offset of the Indus in a low fertile tract stretching north and south between the main channel and the desert.—(*Ib.*, p. 27.)

From Kamalia the country becoming more populous and productive as I advanced in three stages I made Sayadwala, a considerable walled town with a spacious and well provided bazár extending from one gate to the other. Owing to the prohibition to kill kine, the herds of horned cattle were remarkably numerous.

From Sayadwala Lahore was forty kosses distant and the intermediate country was rich, luxuriant and well cultivated, abounding in villages, large and small. The ber tree is universal throughout this tract; nor is it confined to the vicinity of villages. It attains a much larger size than I have elsewhere seen, as does its fruit, which is so sweet and palatable that I felt disposed to class it with other fruits, and to acknowledge it merited the name of Pomus Adami, which Alonzo Polo has conferred upon it. Nakotor gram was very generally an object of culture.

It is used to feed horses as in other places, but bread is commonly made of the flour.—(Masson, I., pp. 403-404.)

Towards two or three o'clock in the morning we reached the small village of Chichawatni, seated on the Ravi. Our entire course had been through close jungle, in many parts under water, and just before reaching the village, part of the company with whom I had preceded the rest came upon a small arm or cut from the river, which we crossed on horse back, the depth of the water barely permitting us.

From Chichawatni we made a long march of 15 kosses, once touching on the river through jungle less close and drier. Another march brought us to the neighbourhood of Tolamba, surrounded with groves of date trees and to appearance a large populous and walled-in town.—(*Ib.*, pp. 454-455.)

As Mooltan is neared, the soil which from Tolamba had become light and sandy in a degree is now decidedly so, and fixed villages again commence. In each of them is a square tower the indication of former Pathan rule. Near these villages the pipul is generally superseded by the ghaz, or tamarisk, which attains an enormous growth, but yields an insufficient shade.—(*Ib.*, p. 457.)

Lieutenant Christopher says a few miles below an extensive open forest extends towards Mooltan at distances from the river bank of two to fifteen miles which affords abundance of fuel.—(Diary, August 10th).

Mr. Vigne, describing the road between Pakpattan and Mooltan, says:—My next stations were Tibi, Lukhoki, Luka, Suldera, Tibu and Mukdam Ram. Six miles beyond the latter place the domes of Mooltan were visible over the jungle. There was a perfect flat or plain throughout the whole distance, much was in cultivation, but more was jungle, composed principally of a prickly mimosa tamarisk, and ber, apple or jujube growing in isolated bushes on a hard and sun-glazed soil. Where there was cultivation the Persian wheels were seen and heard constantly of work for the purposes of irrigation. The crops, chiefly of wheat and barley, were everywhere, and looking remarkably well; those in the Punjab were, I think, the finest, the wheat in particular, which grew here, had no stunted stalk, and was often as high and as fine looking as I have ever seen it in Europe, but the Lahore wheat has always been celebrated. Tigers are to be found in some parts of the jungle and on the banks of the river. I did not hear of any lions, but I have known small ones to be bayoneted by Ranjit Singh's hunting sipahis within two days' march of Lahore, and have seen their skins.—(Vigne's Visit to Ghazni and Kabul, pp. 13-14.)

These extracts represent the province as altogether not so unproductive as is generally supposed, and the revenue which it actually yields to Diwan Mulraj shows that his tribute is a very light one. A statement furnished by the Officiating Resident in November 1846

gives the following detailed amount of the land revenue of Mooltan as at present constituted :—

Name of District.	Land Revenue.	Fines.	TOTAL.
	Rs.	Rs.	Rs.
Mooltan Proper	5,92,000	1,00,000	6,92,000
Gush Mahárája	45,000	5,000	50,000
Dera Gházi Khan	14,25,000	1,82,000	16,07,000
Mahmud Kot	60,000	1,000	61,000
Akalgarh	45,000	2,000	47,000
Bucheka Syadabad	40,000	2,000	42,000
Rebahi or Mulpur	600	...	600
Udawate	7,555	500	8,055
Kekunjawali	22,000	1,000	23,000
Ruttungarh	25,500	2,000	27,500
Sundarpur	35,500	1,000	36,500
Ahmadpur Khanpur	60,000	4,000	64,000
Guvavit	70,000	2,000	72,000
Bullechanwali	31,000	1,000	32,000
Khudran	27,000	1,000	28,000
Kotehuria	6,500	200	6,700
Kurteve Dundiwalá	28,000	1,000	29,000
Kot Now	19,000	2,000	21,000
Rojhan	21,000	5,000	26,000
Mulk Munkera	4,21,000	25,000	4,46,000
Jagir of Jiwan Singh, Mokur	1,000	...	1,000
Do. Gholarchian	2,500	...	2,500
Do. Bhai Singh Vakil	1,000	...	1,000
Gárdens of Hari Singh and Sukhdial	2,000	...	2,000
Hujunwala	6,000	...	6,000
Villages of Utter Singh, Kulawala	7,330	...	7,330
Various resumed jagirs	6,870	...	6,870
Muruf	25,000	...	25,000
Murli Sarai	6,000	...	6,000
Duties formerly paid to Suchet Singh	2,000	...	2,000
From various sources	4,500	...	4,500
	30,45,855	3,37,700	33,83,555
Customs	...	...	3,00,000
		TOTAL	36,83,555

The arrangement with Diwan Mulraj is to last for only three years, of which one has already expired. If it be our policy to increase the revenues of the Darbár at the expense of the Diwan when this term expires, a question which deserves grave consideration, it is evident that an increase may very reasonably be demanded by which the tribute may be raised at a first renewal of the lease to Rs. 25,00,000 and at a second to Rs. 30,00,000.

CHAPTER II.

EXPENDITURE.

I WILL now proceed to consider the Civil expenditure which would have to be incurred were the whole Province to be governed on the system prevalent in the North-Western Provinces. In this respect we have much better

means of forming a correct estimate for establishments being for the most part regulated more by the area which they have to control than by the revenue which that area yields, we may safely institute comparisons with our old Provinces in respect to the expense of administration. The average population is perhaps not half so dense as in our own Provinces, but if that consideration might at first sight lead to the conclusion that less expensive establishments might be requisite, it is fully counterbalanced when we come to regard the difficulties of the country, the extensive jungles which afford shelter to marauders, as well as the greater lawlessness of the inhabitants which would render necessary at least as large a constabulary force as is entertained in our own Provinces, and would admit of very little, if any, reduction in the Judicial and Revenue Establishments.

It will simplify matters to assume that the Division of Meerut correctly represents the average expenditure of the North-Western Provinces.

The revenue collections of all kinds in that Division are in round numbers Rs. 72,50,000. The expenses of all kinds including contingencies, which amounted last year to more than a lac of rupees, are Rs. 12,00,000 or about 16 per cent. of the revenue.

The expense of a Revenue Commissioner with his establishment is Rs. 54,000 per annum.

There are three Judges in the Division, each costing, with his establishment, Sadr, and Mofussil, Rs. 60,000 per annum.

These are, omitting Dehra Dhoon, five Collector Magistrates, which with their respective establishments, Sadr and Mofussil, and contingencies, cost per annum :—

		Rs.
Sahárunpore	...	1,64,000
Mozaffarnagar	...	1,50,000
Meerut	...	2,34,000
Bulandshahr	...	1,58,000
Aligarh	...	2,04,000
Total	...	9,10,000

or an average of Rs. 1,82,000, and these charges we may now apply to similar offices in the Punjab.

The rate of expense in the Jullundur Doáb, without including contingencies, is about one-third less; but as there are as yet in that Province no organized Judicial establishments, we may assume that hereafter, when the country is considered more ripe for their introduction, an additional charge will be required on their account, not perhaps to so great an extent as in our own Provinces, for it must be conceded that a great part of the expensiveness of our system is owning to mismanagement and ignorance in the early part of our administration. An ill-digested system was hastily introduced amongst a people of whom we knew nothing, and the Government shackled itself by pledges from which it cannot now honorably find escape. Hence class after class of officers has been appointed to correct the errors and check the indiscretions of other classes, and we are only now settling down into a permanent system

wherein control and direction in all judicial cases is to be exercised, not simply, directly, and cheaply, but artificially, indirectly, and expensively. On the other hand, the tendency of our system is to assimilate our practice to English models and to make in Judicial establishments and modes of procedure more cumbrous and expensive than they already are, more unsuitable to the institutions of the country and more incomprehensible to the people. Altogether, therefore, we cannot be far wrong in taking the judicial expenses of the North-Western Provinces Government as those which would form the model for our Punjab Administration.

SECTION I.

Doab Bari.

In the former chapter I have assumed, but with some hesitation, that this Doáb is equal in area to the Agra Division, and we might therefore calculate the expenses to be the same, but as I have not the returns of the contingent expenses of this Division, the Meerut rates may be assumed excluding contingencies. The Civil expenses of the Agra Division are 14 per cent.

In the Agra Division there are, as in Meerut—

1 Commissioner,
3 Judges,
5 Collectors.

Suppose these were located thus in Doáb Bárí.

A Judge at { Kalanaur. Lahore. Dípálpur.

A Collector at { Kalanaur. Amritsar. Lahore. Doburj. Dipálpur.

Then the total Civil charge of Doáb Bárí would stand thus :—

		Rs.
1	Commissioner with establishment ...	54,000
3	Judges with establishment, at Rs. 60,000 ...	1,80,000
5	Collectors with ditto, at Rs. 1,82,000 ...	9,10,000
	Making a total of ...	11,44,000

SECTION II.

Doab Rachnab.

This Doáb has been considered equal to the Meerut Division, with the exception of Aligarh. Its Civil administration will therefore require—

1 Commissioner,
2 Judges,
4 Collectors.

Suppose the Judges stationed at—

Nowshera,
Jhang,

And the Collectors at—

Pasrùr,
Nowshera,
Chiniot,
Jhang,

Then the expense will be—

			Rs.
1	Commissioner with establishment	...	54,000
2	Judges with ditto	...	1,20,000
4	Collector Magistrates ditto	...	7,28,000
	Making a total of	...	9,02,000

SECTION III.

Doab Chaj.

This Doáb being reckoned equal to the Delhi Division, excluding Hariána, will require—

1 Commissioner,
1 Judge,
3 Collectors.

The Judge may be stationed at—

Phália,

And the Collectors at—

Gujrát,
Phália,
Lálli.

Thus the charges would be—

			Rs.
1	Commissioner with establishment	...	54,000
1	Judge with ditto	...	60,000
3	Collector Magistrates ditto	...	5,46,000
	Making a total of	...	6,60,000

SECTION IV.

DOAB SIND SAGAR.

THIS Doáb has been assumed to be equal to the entire Division of Allahabad, and though the irregularity of its conformation renders it less easy to adapt the same establishments to both tracts, we may assume, for purposes of comparison, that this Doáb will also, like Allahabad, require—

1 Commissioner.
4 Judges.
5 Collectors.

The Judges may be stationed at—

Hasan Abdal,
Jhelum,
Pind Malik Oulia,
Mitta,

And the Collectors at—

Chakwál,
Hasan Abdal,
Jhelum,
Pind Malik Oulia,
Mitta.

The expense would stand thus—		Rs.
1 Commissioner with establishment	...	54,000
4 Judges with ditto	...	2,40,000
5 Collector Magistrates with ditto	...	9,10,000
Making a total of	...	12,04,000

SECTION V.

TRANS INDUS POSSESSIONS.

THESE districts also are so irregular, being a succession of valleys and hills, and the country so turbulent and disaffected, that it is by no means easy to estimate the Civil expenses; but we may, perhaps, considering the extent of area which amounts to about 7,000 square miles and is therefore longer than the Agra Division, be justified in assuming that they would require—

1 Commissioner.
3 Judges.
5 Collector Magistrates,

who may be stationed thus—

3 Judges at Peshâwar, Bannu, Dera Ismail Khan.
5 Collector Magistrates at Peshâwar, Kálabágh, Bannu, Dera Ismail Khan, Giraon.

It is probable that these Divisions are not the best that could be selected, and this mode of Civil agency may not be considered adapted to the temper and circumstances of the people, but any other system would probably be found equally expensive, and we may therefore conclude that the charges would not be less than the following :—

	Rs.
1 Commissioner with establishment ...	54,000
3 Judges with ditto ...	1,80,000
5 Collector Magistrates with ditto ...	9,10,000
Making a total of ...	11,44,000

SECTION VI.

Mooltan.

This Province has been compared to the entire Benares Division together with three districts of Allahabad, and, therefore, would require for its Civil control—

2 Commissioners.
7 Judges.
9 Collectors.

If we take the Chenab as a good Division for the two Commissionerships, then the one on the left bank would comprise the three Judgeships of—

Mooltan,
Kakki,
Fattehpur.

And the four Collectorships.

Bholee,
Mooltan,
Kakki.
Fattehpur.

The other Commissionership on the right bank of the Chenab would comprise the four Judgeships of—

Adu-ka-kot,
Dera Gházi Khan,
Ahmadpur,
Kálukot.

And the five Collectorships of

Mithankot,
Adu-ka-kot,
Dera Gházi Khan,
Ahmadpore,
Kálukot.

The charges then would be—		Rs.
2 Commissioners with establishment	...	1,08,000
7 Judges with ditto	...	4,20,000
9 Collector Magistrates ditto	...	16,38,000
Making a total of	...	21,66,000

CHAPTER III.

SECTION I.

REVENUE.

WE may now recapitulate the result of our enquiries.

DISTRICT.	Present revenue.	Expected revenue.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Doáb Bári	17,81,800	30,00,000	12,18,200	...
Doáb Rachnab	40,12,300	36,00,000	...	4,12,300
Doab Chaj	12,39,400	12,00,000	...	39,400
Doáb Sind Ságar	19,85,700	18,00,000	...	1,85,700
Pesháwar, &c.	15,32,500	15,32,500	...	,,
Bannu Tánk	65,000	40,000	...	25,000
Dera Ismail Khan, &c.,	6,04,700	5,45,000	...	59,700
Mooltan	19,71,500	25,00,000	5,28,500	...

		Rs.
Total increase	...	17,46,700
Total decrease	...	7,22,100
Deduct decrease and we shall find the expected increase amount to		10,24,600
But against this increase must be set—		
No. 61 Detached villages		1,25,532
No. 62 Jágírs not included		21,42,391
		22,67,923

For we know not in what Doáb these lands are situated, and we shall find that, instead of increase, we have an expected decrease of Rs. 12,43,323.

These jágírs are considered amongst the assets in the statement submitted by the Resident, but again, on the opposite side of the account are deducted all the jágírs, dharmarths, lands bestowed on Civil Officers and on Ghorcharhas in the entire Province, amounting in the aggre-

gate to Rs. 45,20,205, so that from the statement of gross land revenue submitted by the Resident, amounting in all to Rs. 1,54,60,519, there must be deducted Rs. 45,20,205 on account of jágírs, leaving a clear land revenue of Rs. 1,09,43,314. No doubt many of these jágírs are bestowed for Civil Services, which under our system would be remunerated by money payments; but the only mode in which they could be considered by us among assets is to form an estimate of how much of these lands would be resumed by us in the event of our acquisition of the country. Taking a rough guess from the result of the investigations in the Jullundur Doáb, we may say that 5 lacs would be alienated in perpetuity, and 15 lacs for the lives of the incumbents. Many petty tenures not entered in these returns, but at present fraudulently concealed, will very probably be resumed during the summary settlement which is now about to take place, and they will thus be added to the permanent resources of the State. If we set the amount of these petty resumptions against the expected decrease noticed above, we may consider the present land revenue of the Punjab to amount to Rs. 1,09,40,000—

Add to this,

	Rs.
Salt mines ...	4,00,000
Gambling and liquorshops ...	55,000
Customs ...	7,00,000
And we have a total revenue of	1,20,95,000

Under our management we might add 5,00,000 more for Mooltan, 25,20,000 for resumed jágírs, and 4,80,000 for stamps and abkári, and the probable resources of the entire Punjab would thus amount, under a purely British Administration, to—

	Rs.
Actual resources	1,09,40,000
Mooltan (additional) ...	5,00,000
Jágírs (resumed) ...	25,20,000
Stamps and Abkári ...	4,40,000
Salt mines ...	4,00,000
Customs ...	7,00,000
Total ...	1,55,00,000

Exclusive of prospective resumptions, which may amount to Rs. 15,00,000 more and future increase which may be expected from stamps, abkári and customs.

This is perhaps not so favorable a result as might have been anticipated, but until canals are opened to fertilize the extensive tracts of desert if it should prove capable of cultivation, and which occupies one-half of the entire area, there seems but little reason to hope that by our management we should at present obtain a larger sum. On the subject of opening canals Lieutenant-Colonel Lawrence's remarks in his letter of the 3rd of July are worthy of notice.

"I thus look for increase of revenue with some confidence, for though remissions must be made in some quarters where the people have been screwed, yet there are other tracts that do not pay what may fairly be demanded from them, and such is the nature of the country that there is little fear of any extensive drought to interrupt the cultivation of the soil or cause any thing like a general failure of the crops. In several directions, two, such as the Manjha and the Bar or waste tracts of the Rechna and Jinhut Doabs, a little timely expense in canal digging and opening out wells will yield large returns. In the deserts alluded to, I understand that there are hundreds and thousands of old wells filled up on former days of confusion, and that the soil is generally productive. I am taking measures for re-opening them, and have told Díwán Dína Náth to offer lands free for two years to whoever will dig new wells or open out old. I have also authorized him to make advances for these purposes."

So much hesitation and delay have checked the progress of canals in our own Provinces that we are forbidden to hope for the more rapid accomplishment of such projects in a new territory which would be less entitled to participate in the benefits which such undertakings are designed to confer. Old canals, however, may be reopened, without much difficulty or expense, and there would be a population perhaps ready to benefit by them, which can scarcely be said of any new line which could be opened in the desert tracts of the Lower Doabs.

General considerations have guided me in the first chapter of this note in estimating the resources of the country such as the quality of the crops from the appearance that different parts have presented to travellers, and the condition of the people as reported by our officials in the Punjab. Extracts from their works and reports have been given with the utmost impartiality in Chapter II., so that every one who reads this report may judge for himself of the value of the testimony adduced. To have compared the Sikh territory with our own highly cultivated and prosperous Provinces, more especially after they have enjoyed uninterrupted peace of nearly half a century, and a long revenue settlement has given the agriculturists every stimulus to develop the resources of the land to the utmost, would have been manifestly to the disparagement of the former, and have led to no satisfactory conclusion.

We may, however, in the only instances where any resemblance can be said to exist, institute a comparison between our own possessions and the most fertile districts of the Punjab, by assuming that the Jullundur Doab is as fully cultivated and as highly assessed as any portion of our North-Western Provinces, and that the best districts of the Punjab are equal to the Jullundur Doab. It must be remembered, however, that it is acknowledged by every one that the Jullundur Doab was the most favored Province of the Sikh dominions. Parts of the Manjha, no doubt, equal it in fertility, but no continuous tract of the same extent can be said to exceed it. Crops of wheat, barley, Indian corn and millet, are the chief productions: the rich staples of cotton and sugarcane are much more cultivated than in our own Provinces. Let us, nevertheless, for purposes of comparison, take the upper portion of the three Doábs of Bári

Rachnáb and Jinhut, fixing the southern line of demarcation a little below, and parallel with the high north-western road leading from Lahore to Attock. We shall then find that this area exceeds by about one-seventh that of Jullundur below the hills, which pays to Government 30 lacs of rupees, and contains about 5 lacs of jágír land; and therefore the upper portion of the three Doábs would yield, inclusive of jágírs, about 40 lacs. The remaining portions of these Doábs under the Lahore Government equal four times the area of Harriána or 8,570 square miles. If we deduct one-fourth of this land as fertile and subject to inundation and assess the 1,800,000 acres which it would comprise at Re. 1-8-0 an acre, we shall obtain for that portion 27 lacs of rupees, and if we take the remaining three-fourths and estimate the revenue at the rate paid by Harriána which, being for the most part sandy and unproductive, yields only 4 annas per acre on the total area, the result will give us Rs. 13,23,000.

The account then will stand thus:—

		Rs.
Upper portions	...	40,00,000
Inundated and fertile	...	27,00,000
Sandy and barren	...	13,23,000
Total	...	80,23,000

Now it will be seen elsewhere that by other processes the estimate for these Doábs stands thus:—

		Rs.
Doáb Bárí	...	30,00,000
Doáb Rechnáb	...	36,00,000
Doáb Jinhut	...	12,00,000
Total	...	78,00,000

Making the difference between the two estimates less than two and a quarter lacs of rupees, which, as any officer accustomed to revenue statistics will admit, is sufficiently close for all practical purposes.

Another very interesting means of comparison is afforded by examining the records of the Moghal empire. Two hundred and fifty years ago, the time of Akbar, we find the following entries for the Súbah of Lahore.

	Area in bígahs.	Revenue in Daruns, including rent-free lands.	Rupees (40 Daruns =1 rupee.)
	Bigahs.	Daruns.	Rs.
Doáb Jullundur ...	32,79,303	12,70,23,000	=31,75,560
Doáb Bárí	45,80,003	14,67,44,105	=36,68,602
Doáb Rechnáb	42,53,148	14,47,31,825	=36,18,295
Doáb Jinhut ...	26,33,202	6,50,13,464	=16,25,336
Doáb Sind Ságar ...	14,09,979	5,19,16,881	=12,97,922

It would occupy us too long to examine the question whether this is a return of gross or net collection or mere assessed revenue. I incline to the latter opinion, but forbear entering into any detailed reasons for coming to this conclusion.

It will be observed from this statement that the Jullundur Doáb was assessed at about the same revenue that it bears now. The other four Doábs yielded in the aggregate Rs. 1,02,09,155.

The revenue of these Doábs which may be immediately expected has been elsewhere set down at—

	Rs.
Doáb Bárí ...	30,00,000
Doáb Rechnáb ...	36,00,000
Doáb Jinhut ...	12,00,000
Doáb Sind Ságar ...	18,00,000
Total ...	96,00,000

Making a difference of about six lacs between expected revenue and that yielded 250 years ago, when the country was generally in a most flourishing condition. Even this difference would be reduced to a minimum, if we consider that the upper portion of Doáb Bárí is now included in the hill territory of Jullundur which has not entered into my computation, and that petty resumptions not entered in the account would increase the amount of present revenue.

There is so little difference between the rupee of Akbar's time whether in intrinsic value or in the commodities it could purchase, and of labor it could command, that it is not worth while taking it into consideration in this brief abstract. Nor do the southern limits of the Punjab differ in any essential respect, for we find the Bárí Doáb extending to Chakarindi and the Rechnáb to Perganna Sher, the precise limits of the present day. Sirkár Dipálpúr, however, was included in Mooltan, and at present the greater portion is in the Lahore portion of the Bárí Doáb. On the other hand, Jummoo, Jusrota, Bhimber and other places to the north which were included in Doábs, are now excluded, all which may be considered are equivalent for Dipálpúr, so that a fair means of comparison is afforded which is not without either interest or utility.

At the close of Aurungzebe's reign and before the final dissolution of the empire, a most accurate and authentic register of the period gives the following as the revenue of these Doábs:—

	Highest revenue collected.	Average collections.
	Rs.	Rs.
Doáb Jullundur ...	33,05,698	22,91,616
Doáb Bárí ...	37,91,904	24,22,074
Doáb Rechnáb ...	55,87,533	36,20,102
Doáb Jinhut ...	25,25,113	14,95,668
Doáb Sind Ságar ...	35,48,182	25,57,089
Total 4 Doábs ...	1,54,52,742	1,00,94,933

We thus see that, a century later, although the revenues of Bári and Sind Ságar greatly varied, the former having diminished as much as the latter increased, the average collections differ little more than one lac of rupees from the revenue of the time of Akbar, and less than five lacs from the present estimated revenue.

Here then correction has been applied from four very different sources, with but little variance in their general result, and hence it may reasonably be inferred that there has been no material error in the conjectures which have formed the basis of my calculations.

All these estimates, however, must of course be considered mere approximations. It is not for me to speak positively on so difficult a subject, or to lay claim to any authority on questions which it would puzzle the wisest and most experienced Statesman in India to solve. There has been as yet nothing like a survey, nothing like a settlement, and all estimates must therefore be merely conjectural, and may be found to be very wide of the mark when tested by the actual results of a more detailed and scientific enquiry.

The sooner these desirable measures of survey and settlement are carried into effect the better. The first summary settlement must necessarily take place without a survey, and that also therefore will lead to no decisive conclusion. I concur with Mr. John Lawrence, whose opinion is entitled to every respect, in thinking that no increase will be obtained except from the resumption of land unfairly alienated or fraudulently concealed in jágír; but that the approaching settlement will equalize the burdens of the people, and be fraught with benefits to all classes connected with the land, whether they be payers of rent or receivers of revenue.

His remarks on this subject, contained in his letter dated 25th September, are subjoined :—

"In my letter No. 140, dated the 10th instant, I stated as my opinion that the revenue of the Lahore Government was badly managed, that the people were over-assessed, and that much of that which was exacted from them did not find its way into the public treasury. I also recommended a settlement as a panacea for many evils which appeared to exist.

Among the districts for which kárdárs pay a fixed revenue, nearly all the demand on the people is levied in kind, and depends in its amount on the power and pleasure of the individual, Mooltan paying Rs. 19,00,000 alone, is included in this category. In all these districts, therefore, my arguments and reasoning would apply as regards the people. In 43 districts stated to yield Rs. 89,44,658, the proprietors of land pay the revenue on the same principle, and the kárdárs account to Government for the return of the grain collection. Here both the people and Government must be pillaged. Any Revenue Officer will admit the difficulty of looking after 20 or 30 villages under what is termed direct management, and paying asámewár rates into the exchequer. No one ever dreams of realizing by batai and kankut from villages in that state, owing to the loss which Government must infallibly suffer.

What then must be the state of a large country like this under that system, aggravated by the practice in many instances of rendering no accounts for a series of years. Umar Chand's accounts involved collections in kind to the value of Rs. 30,00,000; he is shown to owe Rs. 2,85,000 on his own records; probably double that sum is not the true balance against him: for it must be recollected that the Darbar have no proper way of checking these returns in a single case. In the same way when many villages complain of oppression and extortion under such a system, what has the ádálati or officer to guide him in the adjustment of the case? He has literally nothing; he is completely in the dark and must therefore confine his interference to urging the kárdárs to give redress, though utterly unacquainted with the real merits of the case. I am convinced that a settlement which reduced the Government rent-roll even 20 per cent., would eventually give it more revenue, independent of the inestimable benefits it would confer on the agriculturists. Nor would this be all loss: fewer kárdárs and their followers would be required, and many instances of fraudulent rent-free lands would come to light, which would go far to meet the deficit.

I have dwelt on this subject at much length both because it seems to be the one point of paramount importance which remains to be grappled with. As an officer bred up in the Revenue Department, I may give undue value to the matter. I have, however, seen the British Provinces before and after a good settlement with a high assessment and a low one. I have seen Native management, both Hindu and Muhammadan, in jágír estates and khálsa, and the result of my experience is that to benefit the people at large and render the country truly flourishing, you must fix a moderate land tax for the Government, and secure to the community that they shall enjoy, on paying that quota, the result of their own industry."

SECTION II.

Civil Expenditure.

It has been shown in Chapter II. that the expense of governing these provinces under a British administration would amount to—

	Rs.
Doab Bari	11,44,000
„ Rechnab	9,02,000
„ Chhuj	6,60,000
„ Sind Sagar	12,04,000
Trans-Indus	11,44,000
Mooltan	21,66,000
	72,20,000
Add to this—	
A Lieutenant-Governor and establishment	3,30,000
A Sadr Court and do.	2,50,000
A Revenue Board and do.	2,00,000
Offices of Account	1,50,000
A Custom line	4,00,000
	85,30,000

To these items must be added a large pension list, which would arise from our occupation of the country and the necessity of providing a sustenance for those chiefs whom our system would throw out of employ, and whom policy would require us to conciliate. The revenues of the North-Western Provinces are burdened with a pension list of more than fifty lakhs of rupees, and one-quarter of that sum might reasonably be allowed for the Punjab. The charge of a custom preventive line has been taken at four lakhs, but would vary according to the revenue. It is impossible to fix the amount with accuracy. The whole length of the Western frontier is half that of the preventive line of the North-Western Provinces, but as the expense of the North-Western frontier line is nearly equal to the amount of the customs revenue of the Punjab and Mooltan, it would be obviously unfair to assume a proportionate rate, though adopted above to complete the comparison.

These charges are considered requisite for the civil administration of a country containing an area of the following extent :—

	Square Miles.
Doab Bari	6,840
„ Rechnab	6,370
„ Jinhut	4,150
„ Sind Sagar	8,940
Trans-Indus	7,000
Mooltan	18,700
Total	52,000

It is singular that this area differs from that of the North-Western Provinces by little more than 100 square miles, as will be seen below :—

	Square Miles.
Delhi Division	6,274
Meerut „	7,710
Rohilcund „	8,883
Agra „	6,843
Allahabad „	8,939
Benares „	13,212
Total	51,861

The expense of governing the North-Western Provinces may be thus set down from statements furnished by the Accountant :—

	Rs.
Revenue establishment	25,34,770
Police do.	22,39,780
Judicial do.	11,63,450
Contingencies	6,00,000
Six Commissioners	3,24,000
Lieutenant-Governor with establishment	3,30,000
Sadr Court	2,50,000
Revenue Board	2,00,000
Offices of Account	1,50,000
Customs line	8,16,000
Total	86,08,000

Which shews a difference of expenditure for the same area amounting to only Rs. 58,000.

The revenues of the North-Western Provinces amount to—

	Rs.
Land Revenue	4,04,78,000
Stamps	11,70,000
Abkari	14,30,000
Customs	60,00,000
Total ...	4,90,78,000

It has already been shewn why the Sikh territory cannot yield the same amount of land revenue, and the three other items being chiefly regulated by the amount and wealth of the population will necessarily fall short in Punjab and Mooltan.

There is no need to enter on the question of education, hospitals and dispensaries, it being probable that funds would arise from the sale of buildings and other miscellaneous sources which, combined with the surplus collections arising from ferries, would be amply sufficient for the maintenance of these useful and beneficent institutions.

The post office, public gardens and minor political agencies may also be omitted as not affecting materially the question under consideration.

SECTION III.

MILITARY EXPENDITURE.

THE Military occupation of the Punjab and Mooltan could not be maintained under a force of at least 50,000 men and 80 guns; and considering that there is now a larger force than this between Meerut, Delhi and Lahore, this estimate is certainly not below the requirements of the country. We may consider that these troops would be thus distributed:—

Lahore	6,000
Amritsar	3,000
At other stations in the Bari Doab	3,000
At Nowshera and Doab Rechnab	5,000
At Phalia and Doab Jinhut	4,000
At Rawalpindi and Doab Sind Sagar	10,000
Peshawar	7,000
Bannu, Tank, &c.	4,000
Mooltan, &c.	8,000
Total ...	50,000

In calculating the cost of this army we may analyse its component strength thus—

		Rate per Regt. Rs.	Men.	Expense. Rs.
1 Regiment	European Cavalry ...	7,20,000	600	7,20,000
9 „	„ Infantry ...	6,10,000	9,000	54,90,000
30	Native Infantry ...	2,57,000	30,000	77,10,000
8 „	Light Cavalry ...	3,90,000	4,000	31,20,000
9 „	Irregular Cavalry ...	1,90,000	4,500	17,10,000
8 Companies	European Artillery ...	...	500	3,12,000
8 „	Native Artillery ...	...	740	2,70,000
8 Troops Horse Artillery	...	...	660	4,81,000
5 Light Field Batteries	...	2,00,000		10,00,000
Divisional expenses at Lahore, Rawalpindi and Mooltan	...	...	...	3,00,000
			50,000	2,11,13,000

We may safely reckon that of this force of 50,000 men, 30,000 would have to be raised in addition to our present force, leaving 20,000 old troops to be pushed on beyond our present line of frontier. If we take three-fifths of the above sum as the additional expense which would be incurred by the occupation of the Punjab, it would amount in round numbers to Rs. 1,26,70,000.

If we were to calculate the additional force which would be required according to the nature of the regiments which would compose it, we should find that this amount would be within the mark, because the European strength would have to be augmented in greater proportion than the Native.

SECTION IV.

CONCLUSION.

THE total civil expenditure amounting to Rs. 85,50,000, the military to Rs. 1,26,70,000, and the revenue to Rs. 1,55,00,000, it will be seen that the annual loss would amount to Rs. 57,20,000, leaving out of consideration the heavy outlay which would have at first to be incurred in erecting public buildings, laying in military stores, and other incidental charges, which must always be looked for on a first occupation of a new territory. Even if we calculate the requisite augmentation at only 25,000 men, costing Rs. 1,05,50,000, even if we deduct one-fifth or 20 per cent. from the civil expenditure, reducing it to less than Rs. 70,00,000, and even if we take the prospective revenue arising from resumed jagirs and increase of customs and land revenue to attain to so high an amount as Rs. 1,75,00,000, we shall still find that the revenue will scarcely cover the expenditure.

It will be seen then that viewing the question on purely financial considerations, the annexation of the Punjab would not be a politic and expedient measure; and if not politic and expedient now, when we have restored confidence to the people, improved the stability of their resources, and rendered ourselves popular amongst them, how much less so would it have been when we were exhausted by a long and dangerous struggle, when we required time to consolidate what we had acquired, when we were suffering from the financial embarrassments occasioned by previous exigency, when the country itself was disorganized and the people impoverished, and national sympathies arrayed in all their intensity against us. Up to this period we should not have ventured upon any reduction of our military force, and the insecurity of our new tenure might have entailed upon us the same necessity for many years to come. By this alone we should scarcely have settled ourselves in our new possessions without incurring a deficit of probably two crores of rupees, and have indefinitely postponed the march of improvement in our old provinces. But even if, by means of the most rigid retrenchment and economy, our establishments could be so reduced as to enable us to hold the Punjab without positive loss, even

if, by such injudicious measures as these, annexation were now considered advisable, it certainly was not so when the opportunity first offered itself. These two past years have created a wonderful revolution in the sentiments of the people towards their foreign conquerors. The population was then hostile, it may now be pronounced decidedly favorable to us; but let it be remembered that that revolution has been brought about by our moderation and mercy when they were at our feet. Two years back our entrance would have been opposed, or assented to with sullen indifference; and, looking upon us as masters, whom the fortune of war had forced upon them, we should not yet have succeeded in gaining their esteem. Now, on the contrary, the people by their familiar intercourse with us as their friends and supporters have been taught to respect us and would doubtless rejoice at becoming our vassals. Two years back we were quite ignorant of the resources of the country and generally entertained notions of its surpassing fertility. Now we have been able to examine it with our own eyes, and after this preliminary investigation to enter on possession, if need be, with a full knowledge of the consequences, and with more rational and sober expectations.

It may naturally be enquired if, as shewn at the commencement of this note, Colonel Lawrence estimates the revenue above the expenditure at seven lakhs of rupees, and prospectively at ten lakhs, why should not we be able to produce the same result? The answer is simple: our establishments, civil and military, are more expensive both in their organization and mode of payment. The former are intended to effect much more than native administrations ever attempt to perform. They distribute justice not only among individuals but even between the Government and its subjects. Every item of expenditure incurred by them is defrayed from the public revenue, whereas under native administration half the expenditure is met by exaction from the people, from fines and confiscations, and by quartering hosts of myrmidons upon the people, who are impoverished at the expense of greedy and insolent officials. Our military establishments also would require to be of unusual strength. We should by our occupation raise a new element of confusion. We should not only have to keep in check the resident population of Hindus and Muhammadans, but to curb a new nation in the Sikhs. We should moreover require to be constantly prepared for a collision with the martial and turbulent tribes on our new frontier, in our contests with whom, were we to receive a single check, such is the close sympathy between all Muhammadan nations that the effect would vibrate to the remotest corner of our own dominions, and again, as during the Afghan war, excite hopes which would cause us some time and trouble to suppress.

If it be said that in the estimate of future revenue sufficient allowance has not been made for that full development of the resources of the country which would result from our occupation and the blessings of good government, it may be replied that even allowing they may be raised through the agency of such influences

to Rs. 2,00,00,000, or even to Rs. 2,50,00,000, we shall have incurred so heavy a deficiency before they can attain this height that the future excess would not be found to meet the cost of our previous losses.

On the other hand, when we contemplate our present position, it is calculated to inspire us with a conviction that we have gained more by it than we ever could have realized by annexation,—a peaceful frontier, a reduction in our army of fifty thousand men, an immediate increase to our resources of a million sterling a year, a grateful nation interposed between us and the most powerful foes we have to contend against in India; their whole army of 32,000 men as much attached to our interests as our own sepoys, the payment of past arrears, the regularity of their pay for the future, their new batta on distant service, their annual leave, their pensions for themselves and families, being all willingly ascribed by them to our intervention. The mineral resources of the Punjab, should they ever realize the anticipations which some people have entertained of them, and the two thousand miles of internal navigation, if it prove as practicable as some have supposed, are as much at our disposal and command now as if the whole country were our own. Without annexation we have caused the abolition of sutti, infanticide, forced labor and slavery; have raised the tariff and removed vexatious imposts from those least able to bear them; have proclaimed to them for the first time that they are entitled to justice against their oppressors, and secured to them the blessings of a lasting peace and a civilized government. Without annexation we have obtained for ourselves the privilege of moving our own troops through any part of the kingdom at our will and pleasure. We have bound the Lahore Government not to levy war without our authority, and prohibited them from extending their frontier in any direction. All these attributes of sovereignty, which are ordinarily wielded only by independent States, have been obtained by us in the Punjab without annexation under the stipulations of the Treaty of Bhyrowal.

Nor have these happy consummations been unattended with more remote advantages. There can be little doubt that our own sepoys regard the maintenance of the Sikh power, however nominal, with an eye of favor, and that the great majority being of the Hindu persuasion, would have deeply regretted its extinction. The subject Princes of India, while they have derived confidence from our moderation in the hour of victory, have lost all hope of being able to contend with us in the field—a hope which the enormous military power of the Sikhs was calculated to encourage, and which our victories on the Sutlej have extinguished for ever. So ready are they now to acknowledge our supremacy in the East, that they have, after being frequently importuned in vain, at last yielded to the expression of our desire to abolish various revolting usages which have been practised in their States from the remotest ages, and are prepared to carry into effect any other measure of humanity which we may please to dictate. Nor has our moderation been lost on European nations. We have given them the most convincing proof that territorial aggrandizement is not our object, and taught them that we are entitled to demand the observance of the same line of

policy from themselves; at the same time that the condition of our Indian army, which, notwithstanding the late reduction, is in a higher state of efficiency than at any former period, and more able to cope with any emergency, the entire subservience of the last independent kingdom of India to British interests, and the complete command of its military strength, leaving us without a competitor from the mountains to the sea, place our power before them in a more imposing attitude than it has ever yet assumed in their eyes.

(Sd.) H. M. ELLIOT.

1st December 1847.

Cr.

Estimated Receipts and Disbursements of the Lahore Darbar for the

		To Land Revenue.							
		District.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
	No.	As in Statt. No. 1.									
Doaba Bari or between Beas and Ravi.	1	Hujra and Nald Kanwar ...	75,000	0	0						
	2	Sáhíwál, &c., 5 taluqas ...	1,58,548	0	0						
	3	Kunjurúr ...	32,276	0	0						
	4	Srí Hargobindpur ...	1,07,701	0	0						
	5	Búra-Dulla-Dáúd, &c.,	1,60,748	0	0						
	6	Batála, Nowshera, Chawinda and Beyla ...	82,702	0	0						
	7	Dharmkot, Bugga ...	21,811	0	0						
	8	Kot Muhammad Khan in Manjha, and Patti Koharki ...	37,763	0	0						
	9	Jallálabad ...	1,84,356	0	0						
	10	Tarn Táran ...	1,18,393	0	0						
	11	Kanowán Tálibpura...	1,54,561	0	0						
	12	Sourian ...	1,15,757	0	0						
	13	Tirsukka (village) ...	2,060	0	0						
	14	Villages about Dalípgarh ...	28,000	0	0						
	15	Jhandiála, Búndela and Gilwáli ...	81,858	0	0						
	16	Mattiwál, Kadián, Bujarki and Rangrnagar ...	2,70,517	8	0						
						16,32,051	8	0			
Doaba Rachna or between Ravi and Chenab.	17	Kila Sobha Singh, &c., 17 taluqas ...	3,43,921	0	0						
	18	Utalgarh, Zafarwál, &c., 14 taluqas ...	2,25,820	0	0						
	19	Chimal villages ...	8,000	0	0						
	20	Bhaggowál, Kung and Mughowála ...	31,439	0	0						
	21	Wazirabad ...	2,67,969	0	0						
	22	Jhang, &c. ...	9,83,290	0	0						
	23	Dipálpur, Nárot and Ghunniwála ...	2,31,221	0	0						
	24	Sheikhupura ...	1,59,200	0	0						
	25	Mandiála ...	7,700	0	0						
		Carried over ...	22,58,560	0	0	16,32,051	8	0			

DR.

current Sambat Year 1904 *corresponding with A. D.* 1846-47.

				Rs. A. P.	Rs. A. P.	Rs. A. P.
	By Jágírs.					
3,742	Large Jágírdárs enjoying jágírs to the value of ...			19,31,946 0 0		
669	Ghorcharras or Irregular Horse to the value of ...			5,95,291 0 0		
	Ayin Troops to the value of			2,02,320 0 0		
	Muhammad Painda Khan and others (282 men) to the value of ...			83,800 0 0		
	Civil Officers to the value of			5,62,351 0 0		
	Dharmarths or lands assigned for charitable purposes ...			59,159 0 0		
	Land assigned for feed of garden bullocks ...			800 0 0		
	Nawáb Shah Neváz Khan and others enjoying jágírs to the value of ...			5,75,117 0 0		
	Land assigned for hospital expenses ...			1,200 0 0		
	Miscellaneous jágírs ...			5,08,221 0 0		
					45,20,205 0 0	
	MILITARY DEPARTMENT.					
		No. of Regts.	No. of men.			
	Infantry ...	25	19,572	20,23,908 0 0		
	Cavalry ...	7	3,682	10,00,014 0 0		
	Artillery ...	18	5,907	5,11,405 0 0		
	Ghorcharras or Irregular Horse ...	....	...	13,24,416 0 0		
	Large Jágírdárs receiving cash ...	...	...	18,400 0 0		
	Sepáhís attached to Posts and Forts and with Kárdárs ...	...	5,490	2,73,328 0 0		
	Local Irregulars of various descriptions ...	...	1,735	1,54,207 0 0		
	Garrisons of different Forts ...	26 Fort.	8,990	5,93,625 0 0		
	Zambúrkhánas ...	(8 No.)	509	54,168 0 0		
	French and English Officers ...	...	21	21,900 0 0		
	Ayin Troops receiving cash ...	...	...	3,300 0 0		
	Carried over ...			59,78,671 0 0	45,20,205 0 0	

	To Land Revenue. (*Continued.*) No. As in Statt. No. 1. District.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
	Brought forward...	22,58,560	0	0	16,32,051	8	0			
Doaba Rachna or between Ravi and Chenab.—*Concluded.*	26 Marral and Burj Attári ...	17,000	0	0						
	27 Siálkot, Dáska and Kalanaurand 42 taluqas	10,01,618	0	0						
	28 Sharrakpur and Takker Chuchar ...	33,900	0	0						
	29 Púsrar, ...	1,11,600	0	0						
	30 Nangal Bhúr ...	14,760	0	0						
	31 Firozwála and Káleyke (2 taluqas) ...	57,374	0	0						
	32 Suttrah, &c., (2 taluqas)	1,12,118	0	0						
	33 Gumraula ...	1,20,623	0	0						
	34 Bhadwála ...	21,768	12	0						
	35 Akálgarh, &c. (8 taluqas)	2,25,303	0	0						
	36 Miáni, &c. ...	37,647	0	0						
					40,12,271	12	0			
Doaba Chaj or between Chenab and Jhelum.	37 Kunjah, Shàdíwál, &c. (8 taluqas) ...	1,74,078	0	0						
	38 Májra ...	12,000	0	0						
	39 Khárí Khariálí ...	50,000	0	0						
	40 Phália, &c. (3 taluqas)	63,658	0	0						
	41 Kadirabad, &c. (4 do.)...	2,57,684	0	0						
	42 Manawar ...	1,26,321	0	0						
	43 Dinga ...	89,775	0	0						
	44 Gujrát ...	3,53,810	0	0						
	45 Bhyra ...	86,319	0	0						
	46 Mangowál ...	25,729	0	0						
					12,39,374	0	0			
Doaba Sindh Sagar or between Jhelum and Attock.	47 Rohtas ...	2,48,364	0	0						
	48 Chuch ...	1,00,000	0	0						
	49 Khatur ...	1,22,011	0	0						
	50 Ráwalpindi with Ghoreri ...	2,47,351	0	0						
	Carried over ...	7,17,726	0	0	68,83,697	4	0			

MILITARY DEPARTMENT. (*Concluded.*)	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Brought forward ...	59,78,671	0	0	45,20,205	0	0			
Camp equipage ...	56,425	0	0						
Uniforms ...	1,11,500	0	0						
Feed of horses, mules, tattoos, &c., ...	2,00,000	0	0						
Repairs to cantonments...	1,00,000	0	0						
Batta given to the Troops beyond the Indus (8,503 men) ...	2,51,208	0	0						
Ditto ditto east of Indus (16,100 men) ...	2,40,000	0	0						
To purchase of horses (174 in number) ...	10,000	0	0						
To purchase of bullocks and buffaloes (200 in number) ...	5,000	0	0						
To purchase of camels (250 in number) ...	22,000	0	0						
To purchase of mules (40 in number) ...	3,000	0	0						
				69,77,804	0	0			
CIVIL DEPARTMENT.									
Camp equipage ...	15,000	0	0						
Feed and keep of State horses (2,184 in number)	2,23,286	2	0						
Feed and keep of elephants (98 in number) ...	84,800	0	0						
To purchase of Kabul fruits	6,000	0	0						
Personal expenses of the Mahárája ...	1,00,000	0	0						
Daily charity by the Mahárája ...	1,00,000	0	0						
Ziáfat ...	1,00,000	0	0						
Pension to widows and orphans of soldiers killed in the late war ...	59,110	0	0						
Dharmarths ...	2,13,025	0	0						
Pension of Nawáb Sarfaráz Khan and others ...	61,125	0	0						
Pensions (charitable) ...	80,000	0	0						
Allowances to the different Ránís ...	2,55,969	0	0						
Salaries of Civil Officers as writers, &c. ...	8,035	0	0						
Salaries of Kárdárs ...	2,09,807	8	0						
Carried over ...	15,16,157	10	0	1,14,98,009	0	0			

	To Land Revenue. (*Concluded.*) *District.* No. As in Statt. No. 1.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Sindh Sagar.	Brought forward ...	7,17,726	0	0	68,83,697	4	0			
	51 Nirálí, Kallar and Sukku, (3 taluqas) ...	1,48,627	0	0						
	52 Pind Dádan Khan ...	6,34,206	8	0						
	53 Pindigheb, &c. (10 taluqas) ...	4,85,118	0	0						
					19,85,677	8	0			
Beyond the Indus.	54 Pesháwar, Yusáfzai and Khattak ...	15,26,754	5	0						
	55 Dera Ismail Khan, Marut and Giraon, &c. (11 taluqas) ...	6,04,686	0	0						
	56 Bannu ...	65,000	0	0						
	57 Kálabágh ...	5,500	0	0						
					22,01,940	5	0			
Between Ravi and Sutlej.	58 Haveyli and Kabula (2 taluqas) ...	56,839	0	0						
	59 Satgharra ...	92,942	0	0						
					1,49,781	0	0			
	60 Mooltan (extending from the Gwa to the Suleman range beyond the Indus) ...	...			19,71,500	0	0			
	61 Detached villages ...	...			1,25,532	0	0			
								1,33,18,128	1	0
	62 Amount of jágírs not included in the accounts of Kárdárs ...	...			...			21,42,391	0	0
								1,54,60,519	1	0
	Miscellaneous Sources.									
	Salt Mines ...	...			4,00,000	0	0			
	Gambling shops ...	...			14,000	0	0			
	Liquor shops ...	...			41,000	0	0			
	Customs of Amritsar and Lahore, and transit duties on the Beas ...	...			7,00,000	0	0	11,55,000	0	0
	Grand Total Rs. ...	...			...			1,66,15,519	1	0

	Rs. A. P.	Rs. A. P.	
CIVIL DEPARTMENT.—(*Concluded.*)			
Brought forward ...	15,16,157 10 0	1,14,98,009 0 0	
Building expenditure in Amritsar and Lahore ...	1,00,000 0 0		
Khillats or presents ...	2,00,000 0 0		
Feed of garden bullocks (318 in number) ...	14,550 0 0		
Wages of State servants, such as faráshes, dák harkáras, gardeners, &c. (1,918 men) ...	1,42,298 0 0		
Hospital expenses ...	10,000 0 0		
Presents in marriages of servants of the State ...	40,000 0 0		
Expenses of the perfumery under Fakir Núr-ud-dín	7,000 0 0		
To purchase of elephants (4 in number) ...	3,000 0 0		
To keep of camels (3,893 in number) ...	8,434 0 0		
Do. of dogs (37 do.)	900 0 0		
Do. of cows (2,623 do.)	5,580 0 0		
Do. of tigers (5 do.)	1,620 0 0		
Do. of leopard (1 do.)	360 0 0		
Allowance to headmen of villages ...	92,474 12 0		
Miscellaneous expenses incurred by Kárdárs ...	69,147 0 0	22,11,521 6 0	1,37,09,530 6 0
By balance profit ...	...	...	29,05,988 11 0
			1,66,15,519 1 0

H. LAWRENCE,
Resident and Agent, Governor-General.

NOTE ON THE REVENUES AND

Dated Simla, 2nd October 1847.

From—HENRY LAWRENCE, Esquire, Resident, Lahore,

To—H. M. ELLIOT, Esquire, Secretary to Government of India, with the Governor-General.

I HAVE the honor to enclose statements of Lahore income and expenditure as per margin, shewing the present and past expenses of the State, that is, what they are now and were under the several administrations of Maharajas Ranjit Singh, Khurruck Singh and Shere Singh, as well as during the Wazirships of Raja Hira Singh, Sardar Jowahir Singh and Raja Lal Singh.

Statement No. 1.
Shewing the whole proceeds of the country, the diminution or expenditure caused by jagirs, and the net revenue.

Statement No. 2.
Part I.
Shewing the whole military expenditure including jagirs.

Statement No. 2.
Part II.
Shewing the whole civil expenditure including jagirs.

2. It will be observed that while there has during the last six months been a reduction of more than 34½ lakhs in the expenses of the Military establishments, there has been an increase of 2¾ lakhs in civil expenses. This is caused by our paying for all articles obtained for the Darbar and by salaries being allowed for all officers.

3. The income is now shown to be 7 lakhs above the expenditure after allowing 22 lakhs for the British subsidy. Reductions, averaging five per cent on the whole land revenue, may, however, be necessary. The expenses of military pensions will also have to be met; and in adjusting the ranks of officers an extra annual expenditure of from fifty thousand to a lakh of rupees may be required.

4. At present officers are unequally paid, different rates being given to officers of the same rank, and sometimes even the seniors receiving the lowest pay. Every regiment has supernumeraries. I propose to pension or discharge, with gratuities, the most inefficient and then to raise the pay of the rest to the highest rates allowed by the Darbar, which will still leave them proportionally less highly remunerated than are their men, or than are native officers in the British service.

5. To meet these extra expenses we shall have the resumption of fraudulently obtained rent-free lands to fall back upon; some are daily being discovered, the highest persons in the State not being above holding lands in excess of their Sanads. In every item of expenditure on account of the State a saving may also confidently be expected; already some has been made, and it is evident that no man at present thinks of expending Darbar money without retaining some portion of it on his own account.

6. But the chief savings that may yet be made are in further reductions of the army. When the Sikh army was limited to 20,000 infantry and 12,000 horse, it was not then contemplated that there would be a British garrison at Lahore. As soon therefore as the revenue settlement is completed a much less force than 32,000 men

will be able to keep the peace of the country. In previous despatches I have proposed to let the strength of the infantry regiments gradually fall from 800 to 600, and to reduce the cavalry to 10,000; but in both cases to act leisurely and rather by omitting to fill up vacancies than by further discharges. The Maharaja's expenses may also be further curtailed, and we shall daily be better able to see our way; and by preventing plundering and by still further reducing establishments of all kinds we shall effect numerous petty savings amounting in the aggregate to large sums.

7. By such means, and by the judicious expenditure of a few lakhs on roads, canals and wells, I expect that the present surplus of 7 lakhs will rise to at least 10 lakhs, and that in the year 1854 the country will, while moderately assessed, yield even mor than that amount in excess of expenditure.

8. The country does not now so much suffer from high assessments as from the unchecked impositions of Kardars. I have long since forbidden a rupee being taken but what is accounted for to the Darbar. Several Kardars have already been removed, and some punished, for disobedience of these orders; while all employed have been salaried. This must in time effect a change, and I confidently hope that when we have once obtained a clear record of what every village has to pay, which may be during the next six months, that there will be less frequent delays in paying in the revenue, and that, instead of a falling off in the income, it will increase at least to the extent above stated, leaving a surplus of not less than 10 lakhs to pay off the debt to Government and to meet improvements.

PART I.—

Statement of the Yearly Expenses of the Lahore Army from the time of

No.	Description	During the time of Maharaja Ranjit Singh.					During the time of Maharaja Kharak Singh.				
		No. of regiments.	No. of men.	Amount of Pay			No. of regiments.	No. of men.	Amount of Pay.		
				Rupees.	Annas.	Pies.			Rupees.	Annas.	Pies.
1	Infantry ...	35	28,726	27,59,688	0	0	38	30,954	29,58,024	0	0
2	Cavalry ...	10	4,665	12,37,771	8	0	10	4,665	12,37,771	0	0
3	Artillery ...	14	4,250	3,79,680	10	0	14	4,250	3,79,680	10	0
4	Ghorchairás; or Irregular Horse enjoying jágírs.	....	1,209	6,36,146	0	0	...	1,210	6,54,454	0	0
5	Camps of large jágírdárs with amount of jágírs.	...	3,147	15,23,559	0	0	...	3,148	15,52,559	0	0
6	Muhammad Fainda Khan, Áshik Muhammad Khan, and Hyátulla Khan, jágírdárs of Tánk.	...	282	83,800	0	0	...	282	83,800	0	0
7	Ghorcharras receiving cash payments.	...	9,586	25,12,578	0	0	...	10,559	28,00,929	8	0
8	Sipáhís attached to forts and posts and with Kárdárs.	...	2,802	1,30,632	0	0	...	3,133	1,67,666	0	0
9	Zambúrkhánas ...	4	230	18,779	12	0	4	230	18,779	12	0
10	Local Irregulars of various descriptions.	...	60	5,925	13	0	...	60	5,925	13	0
11	Garrisons of different forts, including Ramgol at Pesháwar.	Forts 49	10,872	6,39,913	0	0	Forts 45	13,599	10,21,997	0	0
12	French and English Officers ...	...	15	2,19,315	0	0	...	9	1,55,800	0	0
13	Magazine stores, &c. ...	...	...	1,00,000	0	0	...	...	80,000	0	0
14	Camp equipage ...	...	...	76,620	0	0	...	...	81,000	0	0
15	Uniforms ...	...	...	1,68,250	0	0	...	...	1,68,250	0	0
16	Feed of horses, mules, tatoos and bullocks, &c.	...	Animals 3,639	2,50,661	4	0	...	3,665	2,54,946	0	0
17	Hire of camels and mules, &c.	...	...	10,000	0	0	...	...	16,223	0	0
18	Repairing of Cantonments	...	...	15,000	0	0	...	...	1,01,064	0	0
19	Bhatta given to the troops beyond the Indus.	...	1,000	2,224	0	0	...	...	...	...	...
20	Bhatta given to the troops east of the Indus when marching and in camp.	..	...	...	...	...	...	...	...	...	
21	Presents to the army on being reviewed.	...	...	1,00,000	0	0	...	...	50,000	0	0
22	To purchase of horses ...	..	Horses. 116	26,480	0	0	...	Horses 100	25,000	0	0
23	Ditto bullocks and buffaloes.	...	Bullocks 225	5,725	0	0	...	Bullocks 1,026	21,500	0	0
24	Ditto camels ...	...	...	...	...	...	...	...	...	...	...
25	Ditto mules ...	...	Mules 80	6,400	0	0	...	Mules 90	8,000	0	0
	Total ...	...	...	1,09,09,148	15	0	...	...	1,18,43,369	11	0
	Add—										
26	Jágírs of Ayin troops ...	...	...	2,05,620	0	0	...	...	2,05,620	0	0
	Grand Total ...	...	...	1,11,14,768	15	0	...	...	1,20,48,989	11	0

No. 2.

Mahárája Ranjít Singh up to the present period in the Military Department.

During the time of Maharaja Sher Singh.					During the time of Maharaja Dhalip Singh.										
					During the Vizarat of Raja Hira Singh.					During the Vizarat of Sardar Jowahir Singh.					
No. of regiments.	No. of men.	Amount of Pay. Rupees.	Annas.	Pies.	No. of regiments.	No. of men.	Amount of Pay. Rupees.	Annas.	Pies.	No. of regiments.	No. of men.	Amount of Pay. Rupees.	Annas.	Pies.
45	36,458	39,99,332	13	0	46	35,627	51,72,291	12	0	63	59,846	66,75,308	4	0
12	5,782	17,56,012	5	0	12	5,790	20,15,947	0	0	13	6,235	22,17,196	14	0
22	5,917	6,00,856	8	0	24	7,105	8,33,234	4	0	33	10,747	11,69,649	0	0
...	1,296	7,09,448	8	0	...	1,313	7,22,683	8	0	...	1,409	7,67,247	8	0
...	3,535	17,10,459	0	0	...	3,541	17,13,959	11	0	...	3,576	17,49,719	0	0
...	282	83,800	0	0	...	282	83,800	0	0	...	282	83,800	0	0
...	13,087	34,09,392	0	0	...	14,457	38,83,737	0	0	...	17,691	50,60,305	4	0
...	7,843	3,88,908	0	0	...	8,523	4,17,590	0	0	...	14,700	6,70,546	0	0
5	397	37,265	4	0	6	511	85,668	12	0	6	584	89,886	0	0
...	1,243	1,14,002	13	0	...	1,797	2,29,415	13	0	...	1,067	1,07,864	13	0
Forts 53	15,783	10,59,878	0	0	Forts 42	13,301	9,30,829	0	0	Forts 45	13,154	9,22,528	0	0
...	9	2,02,510	0	0	...	8	63,680	0	0	...	2	17,500	0	0
...	...	10,000	0	0	...	...	1,25,000	0	0	...	...	35,000	0	0
...	...	86,250	0	0	...	...	86,250	0	0	...	...	1,07,240	0	0
...	...	1,56,725	0	0	...	...	1,56,725	0	0	...	...	2,10,339	4	0
...	5,566	1,90,736	0	0	...	7,332	2,69,196	0	0	...	9,035	2,34,504	12	0
...	...	1,95,697	0	0	...	...	12,000	0	0	...	...	11,568	0	0
...	...	1,63,106	0	0	...	...	46,903	0	0	...	...	17,953	0	0
...	3,700	24,533	0	0	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	5,00,000	0	0	...	...	10,00,000	0	0	...	...	41,00,000	0	0
...	Horses 135	32,000	0	0	...	Horses 110	27,000	0	0	...	Horses 378	66,128	0	0
...	Bullocks 200	5,000	0	0	...	Bullocks 540	12,000	0	0	...	Bullocks 2,371	69,021	0	0
...	...	...	...	...	...	...	...	...	...	...	Camels 441	36,743	0	0
...	Mules. 100	10,000	0	0	...	Mules 50	5,000	0	0	...	Mules 53	4,800	0	0
...	...	1,56,35,912	3	0	...	...	1,78,92,910	12	0	...	...	2,44,25,147	11	0
...	...	2,05,620	0	0	...	...	2,05,620	0	0	...	...	2,05,620	0	0
...	...	1,58,41,532	3	0	...	...	1,80,98,530	12	0	...	...	2,46,30,767	11	0

No.	Description.	During the time of: During the Vizarat of Raja Lal Singh. No. of regiments.	No. of men.	Amount of Pay. Rupees.	Annas	Pies.	Since Raja Lal Singh's expulsion from the Ministry. No. of regiments.	No. of men.	Amount of Pay. Rupees.	Annas.	Pies.
1	Infantry ...	63	50,343	49,59,552	0	0	34	25,111	25,15,626	0	0
2	Cavalry ...	15	6,207	16,31,923	14	0	9	3,887	10,70,182	8	0
3	Artillery ...	36	10,132	9,84,697	2	0	20	6,505	5,91,622	4	0
4	Ghorcharrás, or Irregular Horse enjoying jágírs. ...	...	1,613	8,67,805	8	0	...	669	5,57,503	8	0
5	Camps of large jágírdárs with amount of jágírs	...	3,576	17,49,719	0	0	...	3,689	19,31,964	8	0
6	Muhammad Páinda Khan, Áshik Muhammad Khan and Hyátulla Khan, Jágírdárs of Tánk.	...	282	83,800	0	0	...	282	83,800	0	0
7	Ghorcharrás receiving cash payments.	...	19,626	50,20,311	0	0	...	12,983	32,82,533	0	0
8	Sipáhis attached to forts and posts and with Kárdárs.	...	14,700	6,70,546	0	0	...	10,719	5,24,867	0	0
9	Zambúrkhánas ...	6	584	89,886	0	0	8	509	54,163	0	0
10	Local Irregulars of various descriptions.	... Forts	2,013	1,91,362	8	0	... Forts	3,894	3,12,146	7	0
11	Garrisons of different forts, including Rámgol at Peshawar.	45	13,154	9,23,528	0	0	26	12,538	8,49,553	0	0
12	French and English Officers ...	...	2	17,500	0	0	...	2	21,908	0	0
13	Magazine stores, &c. ...	...	...	...	...	...	...	...	30,000	0	0
14	Camp equipage ...	...	...	...	...	...	...	...	21,570	0	0
15	Uniforms ...	...	...	43,013	0	0	...	...	43,013	0	0
16	Feed of horses, mules, tatoos and bullocks, &c.	...	5,649	3,91,348	8	0	...	5,974	2,82,435	12	0
17	Hire of camels and mules, &c. ...	...	...	...	...	...	...	...	41,681	0	0
18	Repairing of cantonments ...	...	...	...	...	...	...	...	3,75,000	0	0
19	Bhatta given to the troops beyond the Indus.	...	...	...	...	...	...	...	...	...	...
20	Bhatta given to the troops east of the Indus when marching and in camp.	...	...	...	...	...	...	...	...	...	...
21	Presents to the army on being reviewed.	...	...	...	...	...	...	...	...	...	...
22	To purchase of horses ...	...	...	...	...	...	...	Horses 206	94,016	0	0
23	Ditto bullocks and buffaloes.	...	...	...	...	...	...	Bullocks 1,812	39,876	0	0
24	Ditto camels ...	...	...	...	...	...	...	Camels 343	24,657	0	0
25	Ditto mules ...	...	...	...	...	...	...	Mules 113	7,892	0	0
	Total ...	...	...	1,78,24,992	8	0	...	...	1,27,56,014	15	0
	Add—										
26	Jágírs of Ayin troops ...	...	...	2,05,620	0	0	...	...	2,05,620	0	0
	Grand Total ...	...	...	1,78,30,612	8	0	...	...	1,29,61,633	15	0

Lahore:

The 31st August 1847.

No. 2.—(*Concluded*).

MAHARAJA DHALIP SINGH.

PRESENT TIME.					REMARKS.
No. of regiments.	No. of men.	*Amount of Pay.* Rupees.	Annas.	Pies.	
25	19,572	20,23,908	0	0	
7	3,682	10,00,014	0	0	
18	5,907	5,11,405	0	0	
...	669	6,20,321	0	0	
...	3,742	19,50,346	0	0	
...	282	33,800	0	0	
...	6,149	20,01,386	0	0	NOTE.—Of this item Rs. 7,02,000-0-0 have been reduced since preparation of the table.—Heu. L.
...	5,495	2,73,328	0	0	
8	509	54,168	0	0	
...	1,735	1,54,207	0	0	
Forts 25	8,990	5,93,625	0	0	
...	21	21,000	0	0	
...	...	...	...	...	
...	...	56,425	0	0	
...	...	1,11,500	0	0	
...	7,193	2,00,005	0	0	
...	...	...	...	...	
...	...	1,00,000	0	0	
...	8,503	2,51,208	0	0	
...	16,000	2,40,000	0	0	
...	...	...	...	...	
...	Horses 174	10,000	0	0	
...	Bullocks 200	5,000	0	0	
...	Camels 250	22,000	0	0	
...	Mules 40	3,000	0	0	
...	...	1,02,87,541	0	0	
...	...	2,05,620	0	0	
...	...	* 1,04,93,161	0	0	* The amount mentioned in note to be deducted.—Heu. L.

HEU. LAWRENCE,
Resident.

PART II.

Statement of yearly expenses of the Lahore State from the time of Maharaja

		During the time of Maharaja Ranjit Singh.		
		No. of cattle.	No. of men.	Amount of expenditure.
				Rs. A. P.
1	Camp equipage ...	...	...	1,00,000 0 0
2	Stable expenditure, feed and keep of horses ...	1,722	2,428	5,22,049 12 0
3	ditto ditto of elephants ...	60	...	37,460 0 0
4	To purchase of fruits from Kabul ...	...	...	12,000 0 0
5	Private expenditure by Mahárája ...	...	...	4,00,000 0 0
6	Daily charity ...	...	...	8,00,000 0 0
7	Ziáfats ...	...	...	2,00,000 0 0
8	Pensions of Nawáb Sarfaráz Khan and Ayub Shah, &c. ...	...	74	88,315 8 0
9	Expenditure of the mahals of Maháranís and others ...	...	163	48,598 0 0
10	Pensions of widows and orphans whose husbands and parents were killed in the late fights ...	...	...	...
11	Dharam-Arths ...	...	2,532	1,26,905 0 0
12	Jágírs of Civil Officers, writers, &c. ...	...	...	3,93,240 0 0
13	Salaries of kárdárs ...	...	1,231	2,35,482 0 0
14	Building expenditure incurred in Lahore and Amritsar, &c. ...	...	...	1,12,760 0 0
15	Khillats or presents given ...	...	...	2,76,000 0 0
16	Feed of bullocks for gardens, &c. ...	214	...	11,760 0 0
17	Wages of servants, such as farráshes, gardeners, toshakhánias and dak harkáras, &c. ...	...	2,043	1,24,755 0 0
18	Hospital expenditure ...	...	...	1,200 0 0
19	Presents in marriages of servants of State ...	...	...	50,000 0 0

No. 2.

Ranjit Singh up to the present period, in the Civil Department.

During the time of Maharaja Kharak Singh.			During the time of Maharaja Sher Singh.			During the time of Maharaja Dhalip Singh.		
						During the Vizarat of Raja Hira Singh.		
No. of cattle.	No. of men.	Amount of expenditure.	No. of cattle.	No. of men.	Amount of expenditure.	No. of cattle.	No. of men.	Amount of expenditure.
		Rs. A. P.			Rs. A. P.			Rs. A. P.
...	...	50,000 0 0	...	...	70,000 0 0	...	...	30,000 0 0
2,336	1,851	2,67,756 8 0	2,835	1,900	2,51,492 3 0	2,868	1,725	2,22,755 0 0
60	...	37,460 0 0	93	...	59,952 0 0	104	...	78,695 0 0
...	...	8,500 0 0	...	...	7,000 0 0	...	...	5,091 0 0
...	...	4,00,000 0 0	...	...	4,00,000 0 0	...	...	6,00,000 0 0
...	...	4,00,000 0 0	...	...	3,00,000 0 0	...	...	2,00,000 0 0
...	...	1,00,000 0 0	...	...	1,20,000 0 0	...	...	35,000 0 0
...	75	88,380 8 0	...	62	74,838 0 0	...	64	72,458 0 0
...	140	41,316 0 0	...	164	43,125 0 0	...	204	63,024 0 0
...	...	...	...	...	...	...	...	...
...	2,777	1,48,635 0 0	...	5,742	2,93,131 0 0	...	6,464	3,34,816 0 0
...	...	4,20,715 0 0	...	...	4,46,825 0 0	...	...	4,61,925 0 0
...	1,341	2,72,853 0 0	...	1,535	3,31,177 0 0	...	1,576	3,53,091 0 0
...	...	3,35,288 0 0	...	...	5,15,320 0 0	...	...	2,26,712 0 0
...	...	2,97,168 0 0	...	...	2,74,510 0 0	...	...	2,74,115 0 0
216	...	10,810 0 0	297	...	12,718 8 0	302	...	17,430 0 0
...	1,928	1,22,812 0 0	...	2,538	1,77,002 0 0	...	2,688	2,02,384 0 0
...	...	1,200 0 0	...	...	1,200 0 0	...	...	1,200 0 0
...	...	20,000 0 0	...	...	1,52,000 0 0	...	...	1,00,000 0 0

PART II.—

Statement of yearly expenses of the Lahore State from the time of Maharaja

		During the time of Maharaja		
		During the Vizarat of Sardar Jawahir Singh.		
		No. of cattle.	No. of men.	Amount of expenditure.
				Rs. As. P.
1	Camp equipage ...	...	...	30,000 0 0
2	Stable expenditure, feed and keep of horses ...	2,843	2,361	3,01,633 12 0
3	Ditto ditto of elephants	99	...	74,951 0 0
4	To purchase of fruits from Kabul ...	...	...	3,667 0 0
5	Private expenditure by Mahárája ...	...	...	6,00,000 0 0
6	Daily charity ...	...	...	2,00,000 0 0
7	Ziáfats. ...	...	...	75,000 0 0
8	Pensions of Nawáb Sarfaráz Khan and Ayúb Shah, &c. ...	...	68	87,758 0 0
9	Expenditure of the mahals of Maháránís and others ...	...	204	82,932 0 0
10	Pensions of widows and orphans whose husbands and parents were killed in the late fights	...	...	...
11	Dharam-Arths ...	...	6,135	3,42,583 0 0
12	Jágirs of Civil officers, writers, &c. ...	...	...	4,89,152 0 0
13	Sálaries of kárdars ...	...	1,870	3,81,468 0 0
14	Building expenditure incurred in Lahore and Amritsar, &c. ...	...	...	1,13,243 0 0
15	Khillats or presents given ...	...	...	2,02,050 0 0
16	Feed of bullocks for gardens, &c. ...	172	...	10,710 0 0
17	Wages of servants, such as farráshes, gardeners, toshakhánias, and dák harkáras, &c, ...	...	2,699	2,15,785 0 0
18	Hospital expenditure ...	...	...	1,200 0 0
19	Presents in marriages of servants of State ...	...	...	25,000 0 0

No. 2.

Ranjit Singh up to the present period, in the Civil Dept.—(Continued.)

DHALIP SINGH.

During the Vizarat of Raja Lal Singh.			*Since Raja Lal Singh's expulsion from the Ministry.*			*Present time.*			REMARKS.
No. of cattle.	No. of men.	Amount of expenditure.	No. of cattle.	No. of men.	Amount of expenditure.	No. of cattle.	No. of men.	Amount of expenditure.	
		Rs. A. P.			Rs. A. P.			Rs. A. P.	
...	...	...	...	...	40,000 0 0	...	...	15,000 0 0	
2,843	2,361	3,01,633 12 0	2,464	1,843	2,46,023 12 0	2,184	1,913	2,23,286 2 0	
99	...	74,951 0 0	107	...	83,141 0 0	98	...	84,800 0 0	
...	...	...	...	...	7,294 0 0	...	...	6,000 0 0	
...	...	1,00,000 0 0	...	...	3,00,000 0 0	...	...	1,00,000 0 0	
...	...	1,00,000 0 0	...	...	2,00,000 0 0	...	...	1,00,000 0 0	
...	...	70,000 0 0	...	...	75,000 0 0	...	...	1,00,000 0 0	
...	64	79,575 0 0	...	60	61,125 0 0	...	60	61,125 0 0	
...	204	87,660 0 0	...	204	87,660 0 0	...	204	2,55,969 0 0	
...	...	...	...	2,100	59,110 0 0	...	2,100	59,110 0 0	
...	6,135	3,42,583 0 0	...	7,060	3,17,187 0 0	...	5,685	2,72,184 0 0	
...	...	4,89,152 0 0	...	...	5,61,556 0 0	...	508	5,70,386 0 0	
...	1,870	3,81,468 0 0	...	1,943	4,28,785 0 0	...	717	2,09 807 8 0	
...	...	10,000 0 0	...	...	2,19,409 0 0	...	...	1,00,000 0 0	
...	...	1,25,000 0 0	...	...	1,00,000 0 0	...	...	2,00,000 0 0	
267	...	14,654 0 0	267	...	14,654 0 0	318	...	15,350 0 0	
...	2,699	2,15,785 0 0	...	2,562	2,04,311 0 0	...	1,918	1,42,298 0 0	
...	...	1,200 0 0	...	...	11,200 0 0	...	...	11,200 0 0	
...	...	7,000 0 0	...	...	35,000 0 0	...	...	40,000 0 0	

In drawing a comparison between the past and present expenditure, the four last items, amounting to Rs. 7,49,894-12-0, should be admitted as their amount for the former period is not obtainable in the Lahore Daftar. This would leaves balance of Rs. 31,68,626-10-0.

PART II.—

Statement of yearly expenses of the Lahore State from the time of Maharaja

		During the time of Maharaja Ranjit Singh.		
		No. of cattle.	No. of men.	Amount of expenditure.
				Rs. A. P.
20	Pensions of Nawáb Shah Newáz Khan, Sardar Sultán Muhammad and Sardár Muhammad Khan, Orakzais, &c. ...	...	...	5,75,117 0 0
21	Expenditure on perfumery ...	...	...	9,992 0 0
22	Ditto purchase of elephants ...	13	...	10,000 0 0
23	Ditto keep of camels ...	4,012	...	13,036 0 0
24	Ditto ditto dogs ...	294	...	9,000 0 0
25	Ditto ditto cows ...	1,250	...	2,700 0 0
26	Ditto ditto tigers ...	7	...	2,520 0 0
27	Ditto ditto leopards ...	...	...	...
28	Allowance to headmen ...	...	...	...
29	Extra expenses ...	...	...	...
30	Pensioners ...	...	...	...
31	Miscellaneous jagirs ...	...	...	...
	Total ...	6,572	8,471	41,62,890 4 0

Lahore:
The 31st August 1847.

No 2.

Ranjít Singh up to the present period, in the Civil Dept.—(Continued.)

During the time of Maharaja Kharak Singh.			During the time of Maharaja Sher Singh.			During the time of Maharaja Dhalip Singh		
						During the Vizarat of Raja Hira Singh.		
No. of cattle.	No. of men.	Amount of expenditure.	No. of cattle.	No. of men.	Amount of expenditure.	No. of cattle.	No. of men.	Amount of expenditure.
		Rs. A. P.			Rs. A. P.			Rs. A.
...	...	5,75,117 0 0	...	...	5,75,117 0 0	...	...	5,75,117 0 0
...	...	11,393 0 0	...	...	12,879 0 0	...	...	9,948 0 0
6	...	5,000 0 0	34	...	32,300 0 0	5	...	4,000 0 0
4,012	...	13,036 0 0	5,435	...	17,296 0 0	4,251	...	13,633 0 0
212	...	7,000 0 0	250	...	8,000 0 0	28	...	700 0 0
1,710	...	4,000 0 0	2,184	...	4,900 0 0	2,858	...	6,100 0 0
6	...	2,160 0 0	5	...	1,687 8 0	5	...	1,620 0 0
...	...	...	1	...	360 0 0	1	...	360 0 0
...	...	...	...	...	....	...	...	...
...	...	...	...	...	....	...	...	...
...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...
8,558	8,112	36,40,600 0 0	11,134	11,941	241,2,830 3 0	10,422	12,721	38,90,174 0 0

PART II.—

Statement of yearly expenses of the Lahore State from the time of Mahárája

		During the time of Maharaja		
		During the Vizarat of Sardar Jawahir Singh.		
		No. of cattle.	No. of men.	Amount of expenditure.
				Rs. A. P.
20	Pensions of Nawáb Shah Newáz Khan, Sardár Saltan Muhammad and Sardar Muhammad Khan, Arakzais, &c. ...	...	...	5,75,117 0 0
21	Expenditure on perfumery ...	...	...	12,000 0 0
22	Ditto purchase of elephants ...	3	...	2,800 0 0
23	Ditto keep of camels ...	6,005	...	13,050 0 0
24	Ditto ditto dogs ...	32	...	800 0 0
25	Ditto ditto cows ...	3,195	...	7,500 0 0
26	Ditto ditto tigers ...	5	...	1,620 0 0
27	Ditto ditto leopards ...	1	...	360 0 0
28	Allowance to headmen ...	...	...	...
29	Extra expenses ...	...	...	...
30	Pensioners ...	...	...	...
31	Miscellaneous ...	...	...	...
	Total ...	12,375	13,337	38,50,379 12 0

LAHORE:

The 31st August 1874.

No. 2.

Ranjit Singh up to the present period, in the Civil Dept.—(Concluded.)

DHALIP SINGH.

During the Vizarat of Raja Lal Singh.			*Since Raja Lal Singh's expulsion from the Ministry.*			*Present time.*			REMARKS.
No. of cattle.	No of men.	Amount of expenditure.	No. of cattle.	No. of men.	Amount of expenditure.	No. of cattle.	No. of men	Amount of expenditure.	
		Rs. A. P.			Rs. A. P.			Rs. A. P.	
...	...	5,75,117 0 0	...	...	5,75,117 0 0	...	1,901	5,75,117 0 0	
...	...	3,000 0 0	...	...	5,000 0 0	...	..	7,000 0 0	
...	...	...	...	...	...	4	...	3,000 0 0	
3,802	...	8,604 0 0	3,802	...	8,604 0 0	3,893	...	8,434 0 0	
...	...	...	...	...	....	37	...	900 0 0	
2,545	...	5,500 0 0	2,414	...	5,200 0 0	2,623	...	5,580 0 0	
5	...	1,620 0 0	5	...	1,260 0 0	5	...	1,620 0 0	
1	...	360 0 0	1	...	360 0 0	1	...	360 0 0	
...	...	...	...	...	...	...	...	92,474 12 0	
...	...	...	...	...	...	...	...	69,147 0 0	
...	...	...	...	...	...	...	...	80,000 0 0	
...	...	...	...	...	...	...	...	5,08,221 0 0	
9,562	13,353	29,94,862 12 0	9,060	15,772	36,47,356 12 0	9,163	15,006	39,18,369 6 0	In drawing a comparison between the past and present expenditure, the four last items amounting to Rs. 7,49,849-12-0 should be omitted, as their amount for the former period is not obtainable in the Lahore Daftar. This would leave a balance of Rs. 31,68,526-10-0.

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